

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.

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

Department of the Treasury
Internal Revenue Service

A For the 2025 calendar year, or tax year beginning 01-01-2025 , and ending 12-31-2025

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization LAMBDA LEGAL DEFENSE & EDUCATION FUND INC		D Employer identification number 23-7395681	
	Doing business as LAMBDA LEGAL		E Telephone number (212) 809-8585	
	Number and street (or P.O. box if mail is not delivered to street address) 120 WALL STREET 19TH FLOOR	Room/suite	G Gross receipts \$ 60,480,026	
	City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 100053904			
F Name and address of principal officer: AMANDA WYATT 120 WALL STREET 19TH FLOOR NEW YORK, NY 100053904			H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions. H(c) Group exemption number	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527				
J Website: WWW.LAMBDALLEGAL.ORG				
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other			L Year of formation: 1973	M State of legal domicile: NY

Part I **Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: LAMBDA LEGAL DEFENSE AND EDUCATION FUND, INC. ("LAMBDA LEGAL") IS A NATIONAL ORGANIZATION COMMITTED TO ACHIEVING FULL RECOGNITION OF THE CIVIL RIGHTS OF LESBIANS, GAY MEN, BISEXUALS, TRANSGENDER PEOPLE AND ANYONE LIVING WITH HIV THROUGH IMPACT LITIGATION, EDUCATION AND PUBLIC POLICY WORK.			
	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	36
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	36
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	160	
6	Total number of volunteers (estimate if necessary)	6	42	
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	0	
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	55,622,937	46,261,509
	9	Program service revenue (Part VIII, line 2g)	160,297	20,316
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,023,509	3,374,635
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-294,574	168,968
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,512,169	49,825,428
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	35,000	9,268
	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)	18,917,093	20,794,419
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	872,081	1,124,509
	b	Total fundraising expenses (Part IX, column (D), line 25) <u>6,675,310</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	9,289,422	8,616,735
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	29,113,596	30,544,931
19	Revenue less expenses. Subtract line 18 from line 12	29,398,573	19,280,497	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	85,034,588	108,070,194
	21	Total liabilities (Part X, line 26)	9,321,540	6,888,589
22	Net assets or fund balances. Subtract line 21 from line 20	75,713,048	101,181,605	

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 AMANDA WYATT CFO			2026-06-16	
	Date				
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date 2026-06-16
					Check ☐ if self-employed
	PTIN P00734640				
	Firm's name CBIZ ADVISORS LLC				Firm's EIN 26-3753134
	Firm's address 53 STATE STREET 17TH FLOOR BOSTON, MA 02109				Phone no. (617) 807-5000

May the IRS discuss this return with the preparer shown above? See Instructions. . . . ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2025)

Part III

Statement of Program Service Accomplishments

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

☐

☒

1

Briefly describe the organization’s mission:

LAMBDA LEGAL DEFENSE AND EDUCATION FUND, INC. IS A NATIONAL ORGANIZATION COMMITTED TO ACHIEVING FULL RECOGNITION OF THE CIVIL RIGHTS OF LESBIANS, GAY MEN, BISEXUALS, TRANSGENDER PEOPLE, AND ANYONE LIVING WITH HIV THROUGH IMPACT LITIGATION, EDUCATION, AND PUBLIC POLICY.

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 \$ 12,652,511 including grants of \$) (Revenue \$)

FOUNDED IN 1972, LAMBDA LEGAL IS A NATIONAL ORGANIZATION COMMITTED TO ACHIEVING FULL RECOGNITION OF THE CIVIL RIGHTS OF LESBIANS, GAY MEN, BISEXUALS, TRANSGENDER, AND QUEER/QUESTIONING PEOPLE (LGBTQ+), AND PEOPLE LIVING WITH HIV (PLWH) THROUGH IMPACT LITIGATION, EDUCATION, AND PUBLIC POLICY WORK. OUR ATTORNEYS WORK NATIONWIDE TO ADVANCE PROTECTIONS FROM DISCRIMINATION BASED ON SEXUAL ORIENTATION, GENDER IDENTITY, AND HIV STATUS, WITH A PARTICULAR FOCUS ON THOSE FACING INTERSECTING FORMS OF MARGINALIZATION, INCLUDING PEOPLE OF COLOR, LOW-INCOME INDIVIDUALS, YOUTH, SENIORS, AND INCARCERATED PEOPLE. THROUGH STRATEGIC LITIGATION AND COLLABORATIVE ADVOCACY NATIONWIDE, WE PRESS FOR PASSAGE OF LAWS THAT PROHIBIT DISCRIMINATION BASED ON SEXUAL ORIENTATION, GENDER IDENTITY, OR HIV STATUS, AND TO DEFEAT EFFORTS TO REPEAL OR WEAKEN SUCH CIVIL RIGHTS PROTECTIONS.HEADQUARTERED IN NEW YORK CITY, WITH REGIONAL OFFICES IN WASHINGTON, D.C., ATLANTA, CHICAGO, DALLAS, AND LOS ANGELES, LAMBDA LEGAL PARTNERS WITH STATE AND LOCAL ADVOCATES ACROSS THE COUNTRY TO SHAPE AND DEFEND POLICIES THAT PROMOTE LIVED EQUALITY. OUR IMPACT LITIGATION AND POLICY WORK PROTECT THE MOST VULNERABLE IN OUR COMMUNITIES AND PREVENT FUTURE DISCRIMINATION. IN COMPLIANCE WITH IRS 501(C)(3) REGULATIONS, WE WORK WITH ALLIED LAWMAKERS TO CRITIQUE, EDIT, AND/OR IMPROVE DRAFT LEGISLATION AT THE STATE AND FEDERAL LEVELS THAT WOULD IMPACT OUR COMMUNITIES. IN DOZENS OF STATES EACH YEAR, OUR ATTORNEYS ALSO DIRECTLY ASSIST STATE-BASED AND GRASSROOTS ACTIVISTS, PROVIDING LEGAL EXPERTISE, SUGGESTED STRATEGIES, EFFECTIVE MESSAGING, AND EXPERT WITNESSES, SO THESE PARTNERS CAN MAKE A REAL DIFFERENCE IN THE FIGHT FOR LIVED EQUALITY.IN 2025, MORE THAN 616 ANTI-LGBTQ+ BILLS WERE INTRODUCED IN STATE LEGISLATURES, MANY TARGETING LGBTQ+ YOUTH IN THE GUISE OF "PROTECTING FAMILY VALUES": PROPOSALS TO INVESTIGATE FAMILIES OF TRANSGENDER CHILDREN; EFFORTS TO BAR OR CRIMINALIZE HEALTHCARE FOR TRANSGENDER YOUTH; PROHIBIT ACCESS TO GENDER-APPROPRIATE FACILITIES LIKE RESTROOMS; RESTRICT TRANSGENDER STUDENTS' ABILITY TO FULLY PARTICIPATE IN SCHOOL AND SPORTS; OR PUT MORE ROADBLOCKS IN PLACE FOR TRANSGENDER PEOPLE SEEKING IDENTITY DOCUMENTS WITH THEIR NAME AND GENDER. WHILE ONLY 74 OF THESE DISCRIMINATORY MEASURES WERE ENACTED AND 261 WERE DEFEATED, THE SHEER VOLUME OF ATTACKS FORCED US ONTO THE DEFENSIVE IN MANY STATES. BY DECEMBER 31, 2025, OUR LITIGATION DOCKET HAD GROWN TO 51 ACTIVE CASES. THIS CONTINUED TO ADVANCE THE TWO TOP PROGRAMMATIC PRIORITIES OF OUR FIVE-YEAR STRATEGIC PLAN: (1) WINNING NEW PROTECTIONS FOR THE MOST VULNERABLE IN OUR COMMUNITY TO SECURE FULL LEGAL AND LIVED EQUALITY, AND (2) DEFENDING OUR COMMUNITY FROM ATTACKS DESIGNED TO ROLL BACK OUR RIGHTS.ALONGSIDE THIS SURGE IN LEGISLATIVE ATTACKS, LAMBDA LEGAL'S NATIONAL LEGAL HELP DESK HAS SERVED AS A CRISIS HOTLINE FOR LGBTQ+ PEOPLE AND PEOPLE LIVING WITH HIV ACROSS ALL 50 STATES, THE DISTRICT OF COLUMBIA, AND PUERTO RICO. IN 2025, FOUR FULL-TIME HELP DESK ATTORNEYS FIELDIED 7,280 INQUIRIES, THE SECOND-HIGHEST ANNUAL VOLUME RECEIVED AT THE HELP DESK SINCE WE STARTED TRACKING ANNUAL NUMBERS IN 1996. AS ANTI-LGBTQ+, AND PARTICULARLY ANTI-TRANS, SENTIMENT AND LEGISLATION CONTINUE TO SURGE, DEMAND FOR ACCURATE, ACCESSIBLE LEGAL INFORMATION HAS NEVER BEEN MORE IMPORTANT, ESPECIALLY FOR MEMBERS OF OUR COMMUNITY WHO ARE MOST MARGINALIZED PEOPLE OF COLOR, TRANSGENDER PEOPLE, DISABLED PEOPLE, OR THOSE WHO DO NOT POSSESS THE EDUCATION, RESOURCES, OR SOCIAL CAPITAL TO PROTECT THEMSELVES, THEIR SPOUSES, OR THEIR CHILDREN. FROM THIS FRONTLINE VANTAGE POINT, WE NOT ONLY SUPPORT INDIVIDUALS; WE GATHER DATA, SPOT TRENDS, AND FEED INSIGHTS BACK TO OUR LEGAL TEAM. HELP DESK INQUIRIES HAVE HELPED SHAPE COMMUNITY RESOURCES, IDENTIFY PLAINTIFFS, AND INFORM LITIGATION NOW UNDERWAY.TO EXPAND THE REACH AND SCALE OF ITS LITIGATION AND POLICY WORK AND TO LEVERAGE THE EXPERTISE OF ITS INTERNAL SUBJECT MATTER EXPERTS, LAMBDA LEGAL RECRUITS, ORGANIZES AND OVERSEES THE WORK OF A LARGE NETWORK OF PRO BONO LAWYERS AND LAW FIRMS AROUND THE COUNTRY TO HELP IN OUR WORK. ASSEMBLING AND MANAGING THESE PRO BONO SERVICES IS A KEY COMPONENT OF OUR STRATEGY AND PROGRAM SERVICES. IT ALLOWS LAMBDA LEGAL TO EXPAND THE SCALE OF OUR ESSENTIAL, HIGH QUALITY LEGAL SERVICES NATIONWIDE WITH A MODEST STAFF, AND IT ENABLES US TO FOCUS OUR INTERNAL RESOURCES ON BREAKING LEGAL ISSUES ACROSS THE COUNTRY. THIS WORK ALSO TRAINS AND EXPANDS THE POOL OF PRO BONO ATTORNEYS AVAILABLE AROUND THE COUNTRY TO ADVANCE THE WORK OF PROTECTING AND EXPANDING THE RIGHTS OF THE LGBTQ+ COMMUNITY ON AN ON-GOING BASIS. THE VALUE OF THESE PRO BONO SERVICES IS INCLUDED IN OUR AUDITED FINANCIAL STATEMENTS AND WAS \$19,178,760 IN 2025. IN ACCORDANCE WITH APPLICABLE LAWS AND REGULATIONS, REVENUE AND EXPENSES ASSOCIATED WITH THIS IMPORTANT COMPONENT OF OUR PROGRAM SERVICES ARE NOT REFLECTED IN THE REVENUE AND EXPENSES SET FORTH IN PART IX STATEMENT OF FUNCTIONAL EXPENSES OF THE 990. NEVERTHELESS, WE BELIEVE IT IS IMPORTANT FOR LAMBDA LEGAL CONSTITUENTS TO BE INFORMED OF THIS WORK AND ITS IMPACT.IN 2025, THE STATEMENT OF FUNCTIONAL EXPENSES REPORTED IN LAMBDA LEGAL'S AUDITED FINANCIAL REPORTS, WHICH ARE PREPARED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND MADE AVAILABLE ON LAMBDA LEGAL'S WEBSITE, INCLUDES \$19,178,760 OF PRO BONO SERVICES AS PROGRAM EXPENSES. THIS COMPUTES TO A PROGRAM RATIO OF 74%.

4b

(Code:) (Expenses \$ 6,559,980 including grants of \$ 9,268) (Revenue \$ 338,292)

OUR LEGAL WORK IS SUPPORTED BY EXPANSIVE PUBLIC EDUCATION AND COMMUNICATION EFFORTS THAT ALLOW US TO REACH A WIDE RANGE OF AUDIENCES ACROSS MULTIPLE CHANNELS THROUGHOUT THE YEAR. LAMBDA LEGAL'S COMMUNICATIONS DEPARTMENT'S EXPERTISE IN PRINT, BROADCAST, AND SOCIAL MEDIA HELPS LAMBDA LEGAL REACH NOT JUST MEMBERS OF THE LGBTQ+ COMMUNITY AND ALL THOSE LIVING WITH HIV, BUT ALSO OPINION SHAPERS, LAWMAKERS, AND MEMBERS OF THE LEGAL COMMUNITY.LAMBDA LEGAL MAINTAINS A ROBUST ONLINE PRESENCE THAT PROVIDES COMPREHENSIVE RESOURCES, TIMELY NEWS, ANALYSIS, AND COMMENTARY ACROSS MULTIPLE PLATFORMS, INCLUDING OUR WEBSITE, AS WELL AS FACEBOOK, INSTAGRAM, YOUTUBE, TIKTOK, TWITCH, MEDIUM, AND OTHER SOCIAL MEDIA CHANNELS. THROUGH THESE PLATFORMS, LAMBDA LEGAL PUBLISHES HUNDREDS OF PIECES OF CONTENT THAT CAN REACH OVER A MILLION PEOPLE EVERY WEEK. OUR INNOVATIVE COMMUNICATIONS TEAM CONTINUES TO CREATE AND SHARE PROJECTS, INCLUDING "BEYOND THE UNIFORM: MEET THE PEOPLE BEYOND THE SERVICE," A PORTRAIT AND AUDIO SERIES FEATURING TRANSGENDER SERVICE MEMBERS WHO ARE SUING TO REMAIN IN THE U.S. MILITARY. WE ALSO HOLD PERIODIC VIDEO PRESS CONFERENCES FEATURING LAMBDA LEGAL ATTORNEYS EXPLAINING CURRENT LITIGATION AND LEGISLATION IMPACTING THE LGBTQ+ COMMUNITY. OUR 2025 ANNUAL WEBINAR FEATURED THREE OF OUR ATTORNEYS DISCUSSING THE STATE OF TRANSGENDER RIGHTS. OUR COMMUNICATIONS OUTREACH GENERATES TENS OF THOUSANDS OF NEWS STORIES ANNUALLY AND ADVANCES OUR GOAL OF INCREASING AWARENESS OF THE CHALLENGES LGBTQ+ PEOPLE FACE AND OUR WORK TO ALLEVIATE THOSE CHALLENGES, AS WELL AS GREATER UNDERSTANDING WITHIN THE LGBTQ+ COMMUNITY OF THEIR LEGAL RIGHTS.WHERE POSSIBLE, WE USE ATTENTION AROUND OUR LITIGATION AND POLICY EFFORTS TO PROMOTE BROADER PUBLIC EDUCATION ON IMPORTANT ISSUES. FOR EXAMPLE, OUR HIV WORK PROMOTES OUR LARGER EFFORT TO DRIVE POLICY INFORMED BY "SCIENCE, NOT STIGMA." WE DO PUBLIC EDUCATION BUILDING ON OUR CASES ON BEHALF OF TRANSGENDER YOUTH AND THEIR FAMILIES TO SUPPORT GREATER UNDERSTANDING AND EMPATHY FOR THIS VULNERABLE POPULATION. OUR LARGE PORTFOLIO OF CASES CHALLENGING EFFORTS TO DILUTE NONDISCRIMINATION PROTECTIONS AGAINST ANTI-LGBTQ+ DISCRIMINATION THROUGH THE USE OF RELIGION AND SPEECH-BASED ARGUMENTS CONTRIBUTES TO A LARGER EFFORT TO PROMOTE AWARENESS OF THE ONGOING PROBLEM OF DISCRIMINATION AND THE NEED FOR ROBUST PROTECTIONS AT ALL LEVELS OF GOVERNMENT.LAMBDA LEGAL'S ATTORNEYS AND OTHER STAFF ATTEND AND SPEAK FREQUENTLY AT LOCAL, REGIONAL, AND NATIONAL CONFERENCES AND OTHER PUBLIC EVENTS, IN ADDITION TO VIRTUAL PARTICIPATION VIA PLATFORMS CREATED BY LAMBDA LEGAL ON OUR SOCIAL MEDIA CHANNELS TO ENSURE CONTINUITY IN OUR PUBLIC EDUCATION EFFORTS.

4c

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

4d

Other program services (Describe in Schedule O.)

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

4e

Total program service expenses

19,212,491

Part IV

Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?	26	No
27	If "Yes," complete Schedule L, Part I. Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31	If "Yes," complete Schedule M. Did the organization reorganize, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	33	No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	109
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes

Part V	Statements Regarding Other IRS Filings and Tax Compliance (continued)					
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	160			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?				2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?				3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O				3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				4a		No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)						
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .				5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?				5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?				5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?				6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				6b		
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?				7a	Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?				7b	Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?				7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year				7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?				7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				7f		No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?				7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?				7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?				8		
9 Sponsoring organizations maintaining donor advised funds.						
a Did the sponsoring organization make any taxable distributions under section 4966?				9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?				9b		
10 Section 501(c)(7) organizations. Enter:						
a Initiation fees and capital contributions included on Part VIII, line 12				10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				10b		
11 Section 501(c)(12) organizations. Enter:						
a Gross income from members or shareholders				11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)				11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.				12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.				13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans				13b		
c Enter the amount of reserves on hand				13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?				14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .				14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?				15		No
16 Is the organization subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.				16		No
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . If "Yes," complete Form 6069.				17		

Part VI

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

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

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	No	
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	AK, AL, AR, AZ, CA, CO, CT, FL, GA, IL, KS, KY, LA, MA, HI, ID, IN, IA, ME, MD, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY
18	Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in 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: AMANDA WYATT CFO 120 WALL STREET 19TH FLOOR NEW YORK, NY 100053919 (212) 809-8585	

Part VII

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) ADONICA WADA DIRECTOR THRU 05/01/25	2.00	X						0	0	0
(2) ALAN YORK DIRECTOR	2.00	X						0	0	0
(3) ANGELA LIM DIRECTOR	2.00	X						0	0	0
(4) ANNE WHITE DIRECTOR	2.00	X						0	0	0
(5) AUDREY STEWART DIRECTOR	2.00	X						0	0	0
(6) BETSY BERNARD DIRECTOR	2.00	X						0	0	0
(7) BRIAN T MAY DIRECTOR	2.00	X						0	0	0
(8) COLIN HOSTEN DIRECTOR	2.00	X						0	0	0
(9) DANI D'AMICO DIRECTOR	2.00	X						0	0	0
(10) DAVID ORTIZ DIRECTOR THRU 05/01/25	2.00	X						0	0	0
(11) DEBORAH MCMURRAY DIRECTOR	2.00	X						0	0	0
(12) DIANNE BELL DIRECTOR THRU 03/01/25	2.00	X						0	0	0
(13) EILEEN A RYAN DIRECTOR	2.00	X						0	0	0
(14) ELIZABETH MARTIN DIRECTOR	2.00	X						0	0	0
(15) FRED SMITH VICE CHAIR	2.00	X		X				0	0	0
(16) GREG PROPER DIRECTOR	2.00	X						0	0	0
(17) HEATHER STEANS DIRECTOR	2.00	X						0	0	0

Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) IAN TZENG DIRECTOR	2.00	X						0	0	0
(19) JAMES DALE DIRECTOR	2.00	X						0	0	0
(20) JOHN BLAZEK DIRECTOR THRU 03/01/25	2.00	X						0	0	0
(21) JOHN RICCARDI DIRECTOR	2.00	X						0	0	0
(22) JULIUS CARTER DIRECTOR	2.00	X						0	0	0
(23) KATHLEEN PEARSON DIRECTOR	2.00	X						0	0	0
(24) KECIA REYNOLDS VICE CHAIR	2.00	X		X				0	0	0
(25) KEVIN HAGER DIRECTOR	2.00	X						0	0	0
(26) LINDA ELLIOTT DIRECTOR	2.00	X						0	0	0
(27) MADELINE MCDONOUGH DIRECTOR THRU 03/01/25	2.00	X						0	0	0
(28) MAUREEN BENNETT DIRECTOR	2.00	X						0	0	0
(29) MICHAEL ANGELO SECRETARY	2.00	X		X				0	0	0
(30) MICHELLE RILEY BOARD CHAIR	2.00	X		X				0	0	0
(31) NADIA DUGAL DIRECTOR	2.00	X						0	0	0
(32) PATRICK OOT DIRECTOR	2.00	X						0	0	0
(33) RAHUL TRIPATHI DIRECTOR	2.00	X						0	0	0
(34) RICHARD WESTER DIRECTOR THRU 12/01/25	2.00	X						0	0	0
(35) ROBERT GARCIA DIRECTOR	2.00	X						0	0	0
(36) SANDY MOLLETT DIRECTOR	2.00	X						0	0	0
(37) STEVEN W THORNTON TREASURER	2.00	X		X				0	0	0
(38) TASHICA AMIRGHOLIZADEH DIRECTOR	2.00	X						0	0	0
(39) VALERIE SULLAN DIRECTOR	2.00	X						0	0	0
(40) WANDA FRENCH-BROWN DIRECTOR	2.00	X						0	0	0
(41) WENDY CHANG DIRECTOR	2.00	X						0	0	0
(42) WILLIAM M HARDIN DIRECTOR	2.00	X						0	0	0
(43) AMANDA WYATT CHIEF FINANCIAL OFFICER	40.00			X				255,518	0	40,931
(44) JOHN E ROANE CHIEF OPERATING OFFICER	40.00			X				335,327	0	54,240
(45) KEVIN JENNINGS CHIEF EXECUTIVE OFFICER	40.00			X				763,623	0	102,389
(46) CINDI A CREAGER CHIEF COMMUNICATION OFFICER	40.00				X			241,092	0	29,712
(47) GILIAN MICHELLE POWER CHIEF TECHNOLOGY OFFICER	40.00				X			226,994	0	87,180
(48) JENNIFER PIZER CHIEF LEGAL OFF. (UNTIL 06/14/25)	40.00				X			364,863	0	48,710
(49) JOSH PUSHKIN CHIEF DEVELOPMENT OFFICER	40.00				X			435,001	0	44,183
(50) MARCO CHAN CHIEF OF PLANNING & PROGRAM MGMT	40.00				X			233,802	0	36,089
(51) CAMILLA TAYLOR DEP LEGAL DIR, LITIGATION	40.00					X		319,331	0	81,748
(52) KEN UPTON SENIOR COUNSEL & 1ST AMENDMENT STRATEGIST	40.00					X		224,254	0	39,983
(53) MARSHALL COOK INTERIM DEPUTY LEGAL DIR. FOR POLICY	40.00					X		235,130	0	29,256
(54) PAUL CASTILLO DEPUTY LEGAL DIRECTOR FOR LEGAL EDUCATION AND PUBL	40.00					X		233,221	0	40,275
(55) KAREN LOEWY DIRECTOR OF CONSTITUTIONAL LAW PRACT	40.00					X		217,352	0	70,765
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A . . .										
d Total (add lines 1b and 1c)							4,085,508	0	705,461	

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	75						
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	<table><tr><td></td><td>Yes</td><td>No</td></tr><tr><td>3</td><td></td><td>No</td></tr></table>		Yes	No	3		No
	Yes	No						
3		No						
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>	<table><tr><td></td><td></td><td></td></tr><tr><td>4</td><td>Yes</td><td></td></tr></table>				4	Yes	
4	Yes							
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>	<table><tr><td></td><td></td><td></td></tr><tr><td>5</td><td></td><td>No</td></tr></table>				5		No
5		No						

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
ALLEGIANCE FUNDRAISING LLC PO BOX 9132 FARGO, ND 85106	FUNDRAISING CONSULTANT	1,037,392
SLOTO AND DIAMOND PLLC 9100 S DADELAND BLVD SUITE 1607 MIAMI, FL 33156	LEGAL FEES	293,461
SV PRODUCTIONS LLC 10 HALLETTS PT APT 607 ASTORIA, NY 11102	EVENT CONSULTANT	242,582
ACCOMPANY CREATIVE LLC 2 BLUE SLIP PH2B BROOKLYN, NY 11222	CONSULTANT	225,000
THE GLASSHOUSE 660 12TH AVE 5TH FLOOR NEW YORK, NY 10005	EVENT FACILITY	184,450
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		10

Part VIII

Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts	1a Federated campaigns . .		1a	
	b Membership dues . .		1b	
	c Fundraising events . .		1c 5,859,296	
	d Related organizations		1d	
	e Government grants (contributions)		1e	
	f All other contributions, gifts, grants, and similar amounts not included above		1f 40,402,213	
	g Noncash contributions included in lines 1a - 1f:\$		1g 1,775,973	
	h Total. Add lines 1a-1f			46,261,509

Program Service Revenue	2a ATTORNEY FEES	Business Code				
		541100	20,316	20,316		
	b					
	c					
	d					
	e					
	f All other program service revenue.					
	g Total. Add lines 2a-2f.	20,316				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,079,459			2,079,459
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
		23,859				
	b Less: rental expenses	0				
	c Rental income or (loss)	23,859				
	d Net rental income or (loss)		23,859			23,859
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		10,960,657				
	b Less: cost or other basis and sales expenses	9,665,481				
	c Gain or (loss)	1,295,176				
	d Net gain or (loss)		1,295,176			1,295,176
	8a Gross income from fundraising events (not including \$ 5,859,296 of contributions reported on line 1c). See Part IV, line 18					
		8a	816,250			
	b Less: direct expenses	8b	989,117			
	c Net income or (loss) from fundraising events . .		-172,867			-172,867
	9a Gross income from gaming activities. See Part IV, line 19					
		9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities . .					
	10a Gross sales of inventory, less returns and allowances . .					
		10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory . .					

OtherRevenueMiscAmt	11a OTHER REVENUE	Business Code				
		900099	317,976	317,976		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		317,976			
	12 Total revenue. See instructions		49,825,428	338,292	0	3,225,627

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	9,268	9,268		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,472,183	1,540,770	1,495,888	435,525
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	12,226,123	8,327,151	1,105,238	2,793,734
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	619,296	432,423	42,388	144,485
9 Other employee benefits	3,352,400	2,275,305	330,158	746,937
10 Payroll taxes	1,124,417	730,445	157,439	236,533
11 Fees for services (non-employees):				
a Management				
b Legal	752,713	752,713		
c Accounting				
d Lobbying	6,456	6,456		
e Professional fundraising services. See Part IV, line 17	1,124,509			1,124,509
f Investment management fees	186,355		186,355	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,646,854	1,331,613	315,257	-16
12 Advertising and promotion				
13 Office expenses	1,908,032	1,301,081	242,491	364,460
14 Information technology				
15 Royalties				
16 Occupancy	1,425,734	927,075	199,464	299,195
17 Travel	1,088,055	808,545	106,919	172,591
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	31,661	23,528	3,111	5,022
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	288,230	185,533	42,755	59,942
23 Insurance	134,134	87,187	18,779	28,168
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EQUIPMENT	631,737	141,397	242,254	248,086
b DUES AND SUBSCRIPTIONS	169,016	159,871	3,975	5,170
c BAD DEBT EXPENSE	157,347		157,347	
d DIRECT CASE EXPENSES	138,180	138,180		
e All other expenses	52,231	33,950	7,312	10,969
25 Total functional expenses. Add lines 1 through 24e	30,544,931	19,212,491	4,657,130	6,675,310
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☒ if following SOP 98-2 (ASC 958-720).	439,770	175,512	0	264,258

Part X

Balance Sheet

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

☐

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		6,753,335	1	7,507,717	
	2	Savings and temporary cash investments		5,759,228	2	13,800,483	
	3	Pledges and grants receivable, net		10,127,221	3	9,589,701	
	4	Accounts receivable, net		12,497	4	124,864	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		593,425	9	765,645	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	2,045,189			
	b	Less: accumulated depreciation	10b	1,433,850	903,467	10c	611,339
	11	Investments—publicly traded securities		51,992,951	11	66,027,136	
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11		84,852	13	84,852	
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		8,807,612	15	9,558,457	
16	Total assets: Add lines 1 through 15 (must equal line 33)		85,034,588	16	108,070,194		
Liabilities	17	Accounts payable and accrued expenses		3,050,771	17	2,653,224	
	18	Grants payable			18		
	19	Deferred revenue		78,555	19	743,077	
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		6,192,214	25	3,492,288	
	26	Total liabilities. Add lines 17 through 25		9,321,540	26	6,888,589	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		60,742,878	27	82,894,101	
	28	Net assets with donor restrictions		14,970,170	28	18,287,504	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		75,713,048	32	101,181,605	
	33	Total liabilities and net assets/fund balances		85,034,588	33	108,070,194	

Part XI

Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	49,825,428
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,544,931
3	Revenue less expenses. Subtract line 2 from line 1	3	19,280,497
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	75,713,048
5	Net unrealized gains (losses) on investments	5	3,246,654
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2,941,406
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	101,181,605

Part XII

Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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 in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Name of the organization

LAMBDA LEGAL DEFENSE & EDUCATION FUND

INC

Employer identification number

23-7395681

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10

☐

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally 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		
Total						

Part II

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")	35,540,607	23,627,425	31,514,240	55,622,937	46,261,509	192,566,718
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	35,540,607	23,627,425	31,514,240	55,622,937	46,261,509	192,566,718
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						39,698,149
6 Public support. Subtract line 5 from line 4.						152,868,569

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4.	35,540,607	23,627,425	31,514,240	55,622,937	46,261,509	192,566,718
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	359,843	388,786	578,698	1,459,520	2,103,318	4,890,165
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	4,143	540,741	450,474	762,382	816,250	2,573,990
11 Total support. Add lines 7 through 10						200,030,873
12 Gross receipts from related activities, etc. (see instructions)					12	2,190,227

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

14 Public support percentage for 2025 (line 6, column (f) divided by line 11, column (f))	14	76.420 %
15 Public support percentage for 2024 Schedule A, Part II, line 14	15	79.350 %
16a 33 1/3% support test—2025. 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	☒	
b 33 1/3% support test—2024. 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—2025. 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	☐	
b 10%-facts-and-circumstances test—2024. 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 IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests-2025. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support tests-2024. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		

Part IV Supporting Organizations

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

Part IV

Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		
	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
	2		
3	By reason of the relationship described 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a	☐ The organization satisfied the Activities Test. Complete line 2 below.			
b	☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	☐ The organization supported a governmental supported organization. Describe in Part VI how you supported a governmental supported organization (see instructions).			
2	Activities Test. Answer lines 2a and 2b below.			
		Yes	No	
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
	2a			
b	Did the activities described on 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? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
	2b			
3	Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in Part VI.			
	3a			
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
	3b			
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No", provide details in Part VI.			
	3c			

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

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

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | |
|---|----------|
| 1 Net short-term capital gain | 1 |
| 2 Recoveries of prior-year distributions | 2 |
| 3 Other gross income (see instructions) | 3 |
| 4 Add lines 1 through 3 | 4 |
| 5 Depreciation and depletion | 5 |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 |
| 7 Other expenses (see instructions) | 7 |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | |
|--|-----------|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 |
| a Average monthly value of securities | 1a |
| b Average monthly cash balances | 1b |
| c Fair market value of other non-exempt-use assets | 1c |
| d Total (add lines 1a, 1b, and 1c) | 1d |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 |
| 3 Subtract line 2 from line 1d | 3 |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 |
| 6 Multiply line 5 by 0.035 | 6 |
| 7 Recoveries of prior-year distributions | 7 |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 |

Section C - Distributable Amount

Current Year

- | | |
|---|----------|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 |
| 2 Enter 85% of line 1 | 2 |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 |
| 4 Enter greater of line 2 or line 3 | 4 |
| 5 Income tax imposed in prior year | 5 |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations		(continued)
Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5	
6 Total annual distributions. Add lines 1 through 5.	6	
7 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	7	
8 Distributable amount for 2025 from Section C, line 6	8	
9 Line 7 amount divided by Line 8 amount	9	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2025:			
a From 2020.			
b From 2021.			
c From 2022.			
d From 2023.			
e From 2024.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021.			
b Excess from 2022.			
c Excess from 2023.			
d Excess from 2024.			
e Excess from 2025.			

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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	
Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	MISCELLANEOUS REV - 2021 AMOUNT: \$ 2,093. 2022 AMOUNT: \$ 17,256. 2023 AMOUNT: \$ 7,284. 2024 AMOUNT: \$ 86,722. 2025 AMOUNT: \$ 0. FUNDRAISING EVENT INCOME - 2022 AMOUNT: \$ 508,185. 2023 AMOUNT: \$ 442,340. 2024 AMOUNT: \$ 669,660. 2025 AMOUNT: \$ 816,250. SPEAKER REVENUE - 2021 AMOUNT: \$ 2,050. 2022 AMOUNT: \$ 15,300. 2023 AMOUNT: \$ 850. 2024 AMOUNT: \$ 6,000. 2025 AMOUNT: \$ 0.

Additional Data

[Return to Form](#)

Software ID: Software Version:	
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Schedule B (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Schedule of Contributors Attach to Form 990, 990-EZ, or 990-PF. Go to <u>www.irs.gov/Form990</u> for the latest information.	OMB No. 1545-0047
	Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND INC	Employer identification number 23-7395681

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (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 other 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 33¹/₃% 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, 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 990PF, 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 LAMBDA LEGAL DEFENSE & EDUCATION FUND INC	Employer identification number 23-7395681
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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
RESTRICTED		\$ RESTRICTED	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
LAMBDA LEGAL DEFENSE & EDUCATION FUND
INC

Employer identification number
23-7395681

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

Name of organization LAMBDA LEGAL DEFENSE & EDUCATION FUND INC	Employer identification number 23-7395681
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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	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

[Return to Form](#)

Software ID:

Software Version:

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 the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND INC	Employer identification number 23-7395681
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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												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	3,953													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	2,503													
c	Total lobbying expenditures (add lines 1a and 1b)	6,456													
d	Other exempt purpose expenditures	23,863,166													
e	Total exempt purpose expenditures (add lines 1c and 1d)	23,869,622													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000													
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><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></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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
h	Subtract line 1g from line 1a. If zero or less, enter -0-.	0													
i	Subtract line 1f from line 1c. If zero or less, enter -0-.	0													
j 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?		☐ Yes ☐ 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) 2022	(b) 2023	(c) 2024	(d) 2025	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	5,806	5,702	10,134	6,456	28,098
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	2,701	5,257	4,600	3,953	16,511

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.

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
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).

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

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."

1	Dues, assessments and similar amounts from members	1	
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	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
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?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

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.

Return Reference	Explanation
PART II-A LINE 1 AND 2:	DIRECT: OUR DIRECT LOBBYING INVOLVES COMMUNICATION DIRECTLY WITH A LEGISLATOR THAT EXPRESSES A VIEW ABOUT SPECIFIC NOMINATION OR ABOUT SPECIFIC LEGISLATION. FOR EXAMPLE, WE MEET WITH SENATE OFFICES TO EXPRESS OUR VIEW ABOUT JUDICIAL NOMINEES AND WITH CONGRESS AND STATE LEGISLATURES MORE GENERALLY ABOUT LEGISLATION. THE HOURS THAT ARE SPENT IN PREPARING FOR THIS COMMUNICATION ARE COUNTED AND INCLUDED, BUT ARE NOT LIMITED TO, STAFF TIME SPENT ON MEETINGS TO DISCUSS STRATEGY, RESEARCH AND WRITING, AS WELL AS THE TIME THAT ACTUALLY GOES INTO THE CONVERSATION/EMAIL/PHONE CALL OR OTHER FORM OF COMMUNICATION. GRASSROOTS: OUR GRASSROOTS LOBBYING CONSISTS OF A COMMUNICATION WITH THE PUBLIC THAT EXPRESSES A VIEW ABOUT A SPECIFIC NOMINATION OR LEGISLATION AND THAT INCLUDES A CALL TO ACTION. AS PART OF THAT WORK, WE PREPARE FOR THE MEETING, SPEND STAFF TIME ON STRATEGY MEETINGS, RESEARCH, WRITING, CREATING, AS WELL AS THE TIME THAT GOES INTO THE TRANSMISSION OF THE COMMUNICATION TO THE PUBLIC. NOTE: "COMMUNICATION" MEANS A CONVERSATION IN PERSON, PHONE, LETTER, SOCIAL MEDIA OR OTHER MEDIUM TO CONVEY A MESSAGE.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND INC	Employer identification number 23-7395681
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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.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in 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.

1	Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space	
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.	
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
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.

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 \$ _____	

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 are a 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 programs

e ☐ Other _____
- 4 Provide a description of the organization’s collections and explain how they further the organization’s exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization’s collection? . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No . . .
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds.

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

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 3,499,298 | 3,280,295 | 8,740,901 | 11,171,088 | 9,318,489 |
| b Contributions | | | 1,861,740 | 106,900 | |
| c Net investment earnings, gains, and losses | 508,407 | 449,743 | -7,322,346 | -2,537,087 | 1,852,599 |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 219,442 | 230,740 | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 3,788,263 | 3,499,298 | 3,280,295 | 8,740,901 | 11,171,088 |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 23.610 %

b Permanent endowment 11.830 %

c Term endowment 64.560 %

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 3a(ii), are the related organizations listed as required on Schedule R?
- | | Yes | No |
|--------|-----|----|
| 3a(i) | Yes | |
| 3a(ii) | | No |
| 3b | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

- | Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 711,462 | 596,636 | 114,826 |
| d Equipment | | 366,964 | 323,066 | 43,898 |
| e Other | | 966,763 | 514,148 | 452,615 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . | | | | 611,339 |

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)ASSETS HELD FOR GIFT ANNUITIES	3,025,612
(2)BENEFICIAL INTEREST IN TRUSTS	4,162,633
(3)SECURITY DEPOSITS	192,460
(4)RIGHT OF USE ASSET	2,177,752
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	9,558,457

Part X

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
LIABILITES UNDER GIFT ANNUITIES	1,001,903
LEASE LIABILITY	2,490,385
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	3,492,288

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	77,167,627
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	3,246,654
b	Donated services and use of facilities	2b	21,340,493
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	2,941,407
e	Add lines 2a through 2d	2e	27,528,554
3	Subtract line 2e from line 1	3	49,639,073
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	186,355
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	186,355
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	49,825,428

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	51,699,070
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	21,340,493
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	21,340,493
3	Subtract line 2e from line 1	3	30,358,577
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	186,355
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	186,355
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	30,544,932

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4:	EARNINGS HAVE BEEN RETAINED IN THE ENDOWMENT TO ALLOW THE BALANCE TO GROW. THE ORGANIZATION PLANS ON USING EARNINGS FOR PROGRAMMATIC PURPOSES IN THE FUTURE.
PART X, LINE 2:	LAMBDA LEGAL BELIEVES IT HAS NO UNCERTAIN INCOME TAX POSITIONS AS OF DECEMBER 31, 2025 AND 2024, IN ACCORDANCE WITH ACCOUNTING STANDARDS CODIFICATION ("ASC") TOPIC 740 ("INCOME TAXES"), WHICH PROVIDES STANDARDS FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX POSITIONS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN VALUE OF GIFT ANNUITIES 83,236. CHANGE IN VALUE OF BENEFICIAL INTEREST IN TRUSTS 2,787,469. DISPOSAL OF PROPERTY & EQUIPMENT 70,702.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

SCHEDULE G
(Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
LAMBDA LEGAL DEFENSE & EDUCATION FUND
INC

Employer identification number
23-7395681

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

e☒ Solicitation of non-government grants

b☒ Internet and email solicitations

f☐ Solicitation of government grants

c☒ Phone solicitations

g☒ Special fundraising events

d☒ In-person solicitations

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 ALLEGIANCE FUNDRAISING PO BOX 9132 FARGO, ND 58104	MEMBERSHIP & DIRECT MAIL CONSULTING		No	6,407,151	1,046,422	5,360,729
2 EVENT MANAGEMENT GROUP INC 411 EAST 83RD STREET SUITE 3F NEW YORK, NY 10028	SPECIAL EVENT FUNDRAISING		No	2,545,559	78,087	2,467,472
3						
4						
5						
6						
7						
8						
9						
10						
Total				8,952,710	1,124,509	7,828,201

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.

A K, A L, A R, A Z, C A, C O, C T, F L, G A, I L, K S, K Y, L A, M A, M D, M E, M I, M N, M S, N C, N D, N H, N J, N M, N Y, O K, O H, O R, P A, R I, S C, T N, U T, V A, W A, W I, W V, H I, D C, N V

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

Cat. No. 50083H

Schedule G (Form 990) (Rev. 1-2025)

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.

Revenue		(a) Event #1 NY LIBERTY AWARD (event type)	(b) Event #2 CHICAGO - BON FOSTER (event type)	(c) Other events 11 (total number)	(d) Total events (add col. (a) through col. (c))
	1 Gross receipts	2,545,559	608,094	3,521,893	6,675,546
	2 Less: Contributions	2,252,024	487,519	3,119,753	5,859,296
	3 Gross income (line 1 minus line 2)	293,535	120,575	402,140	816,250
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	176,080	31,700	28,154	235,934
	7 Food and beverages	137,538	68,870	419,632	626,040
	8 Entertainment				
	9 Other direct expenses	42,939	7,013	27,174	77,126
	10 Direct expense summary. Add lines 4 through 9 in column (d)				939,100
	11 Net income summary. Subtract line 10 from line 3, column (d)				-122,850

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
	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: _____

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

15a

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations 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.	
Return Reference	Explanation

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization
LAMBDA LEGAL DEFENSE & EDUCATION FUND
INC

Employer identification number
23-7395681

Part IGeneral Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NATIONAL NETWORK FOR YOUTH 741 8TH STREET SE WASHINGTON,DC 20003	52-1009952	501(C)(3)	9,268	0			SUMMIT SPONSORSHIP

2

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

1

3

Enter total number of other organizations listed in the line 1 table

0

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV

Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	LAMBDA LEGAL ATTENDED THE NATIONAL NETWORK FOR YOUTH 2025 SUMMIT, ENSURING THAT THE SPONSORSHIP FUNDS WERE USED AS INTENDED.

Additional Data

Return to Form

Software ID:
Software Version:

Schedule J
(Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization
LAMBDA LEGAL DEFENSE & EDUCATION FUND
INC

Employer identification number

23-7395681

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.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax idemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., 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, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?
.

3

Indicate which, if any, of the following the filing 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.

☐ Compensation committee

☒ Independent compensation consultant

☐ Form 990 of other organizations

☒ Written employment contract

☐ Compensation survey or study

☒ 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 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 in 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

No

4b

Yes

4c

No

5a

Yes

5b

No

6a

No

6b

No

7

Yes

8

No

9

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

Cat. No. 50053T

Schedule J (Form 990) (Rev. 1-2025)

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 are not 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, 1099-MISC compensation, and/or 1099-NEC			(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 KEVIN JENNINGS CHIEF EXECUTIVE OFFICER	(i)	409,020	353,316	1,287	53,146	49,243	866,012	0
	(ii)	0	0	0	0	0	0	0
2 JOSH PUSHKIN CHIEF DEVELOPMENT OFFICER	(i)	334,551	100,169	281	21,015	23,168	479,184	0
	(ii)	0	0	0	0	0	0	0
3 JENNIFER PIZER CHIEF LEGAL OFF. (UNTIL 06/14/25)	(i)	313,432	49,050	2,381	23,703	25,007	413,573	0
	(ii)	0	0	0	0	0	0	0
4 CAMILLA TAYLOR DEP LEGAL DIR, LITIGATION	(i)	295,776	22,781	774	19,033	62,715	401,079	0
	(ii)	0	0	0	0	0	0	0
5 JOHN E ROANE CHIEF OPERATING OFFICER	(i)	277,739	56,400	1,188	16,831	37,409	389,567	0
	(ii)	0	0	0	0	0	0	0
6 GIILIAN MICHELLE POWER CHIEF TECHNOLOGY OFFICER	(i)	210,708	15,872	414	12,504	74,676	314,174	0
	(ii)	0	0	0	0	0	0	0
7 AMANDA WYATT CHIEF FINANCIAL OFFICER	(i)	228,254	27,102	162	14,562	26,369	296,449	0
	(ii)	0	0	0	0	0	0	0
8 KAREN LOEWY DIRECTOR OF CONSTITUTIONAL LAW PRACT	(i)	198,470	18,476	406	4,750	66,015	288,117	0
	(ii)	0	0	0	0	0	0	0
9 PAUL CASTILLO DEPUTY LEGAL DIRECTOR FOR LEGAL EDUC	(i)	212,458	20,349	414	14,771	25,504	273,496	0
	(ii)	0	0	0	0	0	0	0
10 CINDI A CREAGER CHIEF COMMUNICATION OFFICER	(i)	229,792	10,526	774	5,302	24,410	270,804	0
	(ii)	0	0	0	0	0	0	0
11 MARCO CHAN CHIEF OF PLANNING & PROGRAM MGMT	(i)	208,893	24,747	162	14,771	21,318	269,891	0
	(ii)	0	0	0	0	0	0	0
12 MARSHALL COOK INTERIM DEPUTY LEGAL DIR. FOR POLICY	(i)	214,490	19,866	774	4,900	24,356	264,386	0
	(ii)	0	0	0	0	0	0	0
13 KEN UPTON SENIOR COUNSEL & 1ST AMENDMENT STRAT	(i)	201,166	19,380	3,708	13,515	26,468	264,237	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation
PART I, LINE 4B	THE CHIEF EXECUTIVE OFFICER PARTICIPATED IN A DEFERRED COMPENSATION PLAN. HE RECEIVED \$34,463, AND IT IS REPORTED IN COLUMN C.
PART I, LINE 5	THE BONUS STRUCTURES FOR THE CHIEF EXECUTIVE OFFICER AND CHIEF DEVELOPMENT OFFICER INCLUDE A TARGET FOR REVENUE METRICS. THE AMOUNTS REPORTED IN PART II, COLUMN B(II) ARE \$280,000 AND \$100,169 RESPECTIVELY.
PART I, LINE 7	BONUSES ARE SUBMITTED BY THE EXECUTIVE TEAM DEPARTMENT HEADS TO THE CEO. THE CEO APPROVES BONUSES. THE BOARD APPROVES THE CEO'S BONUS.

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization
LAMBDA LEGAL DEFENSE & EDUCATION FUND
INC

Employer identification number
23-7395681

Part ITypes of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	4	62,400	FAIR MARKET VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	9,573	1,713,573	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

290

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

30aNo

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

31Yes

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32aYes

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B):	THE NUMBER IN COLUMN (B) REPRESENTS THE NUMBER OF SHARES CONTRIBUTED.
PART I, LINE 32B:	LAMBDA LEGAL USED THE SERVICES OF AN ART BROKER TO CONDUCT THE PUBLIC SALE OF DONATED ARTWORK.

Additional Data

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Software ID:

Software Version:

Additional Data

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Software ID:

Software Version: