

EXTENSION GRANTED TO

OMB No. 1545-0047

Form 990

Return of Organization Exempt From Income Tax

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

1997

Department of the Treasury
Internal Revenue Service

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

This Form is
Open to Public
Inspection

A For the 1997 calendar year, OR tax year period beginning , 1997, and ending , 19

B Check if:

☐ Change of address

☐ Initial return

☐ Final return

☐ Amended return (required also for State reporting)

C Please use IRS label or print or type. See Specific Instructions.

AMERICANS FOR EFFECTIVE LAW ENFORC. INC
5519 NORTH CUMBERLAND AVENUE #1008
CHICAGO, IL 60656-1498

D Employer identification number
36-6140171

E State registration number
01-003879

F Check ☐ if exemption application is pending

G Type of organization ☒ Exempt under section 501(c) (3) ☐ (insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No

(b) If "Yes," enter the number of affiliates for which this return is filed:

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN)

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify)

K Check here ☐ If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 11.)

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a	500		
b Indirect public support	1b			
c Government contributions (grants)	1c			
d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 500 noncash \$) See Statement 1.	1d		500	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		726,087	
3 Membership dues and assessments	3			
4 Interest on savings and temporary cash investments	4		170,563	
5 Dividends and interest from securities	5			
6a Gross rents	6a			
b Less: rental expenses	6b			
c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe <input type="checkbox"/> See Statement 2)	7		232,019	
8a Gross amount from sale of assets other than inventory	(A) Securities	8a	(B) Other	
b Less: cost or other basis and sales expenses		8b		
c Gain or (loss) (attach schedule)		8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))		8d		
9 Special events and activities (attach schedule)				
a Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b Less: direct expenses other than fundraising expenses	9b			
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a Gross sales of inventory, less returns and allowances	10a			
b Less: cost of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11 Other revenue (from Part VII, line 103)	11		7,159	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,136,328	
13 Program services (from line 44, column (B))	13		638,919	
14 Management and general (from line 44, column (C))	14		93,233	
15 Fundraising (from line 44, column (D))	15			
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 16 and 44, column (A))	17		732,152	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		404,176	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,757,967	
20 Other changes in net assets or fund balances (attach explanation) See Statement 3.	20		100,770	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		2,262,913	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1997)

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 15.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att. sch.) (cash \$ _____ non cash \$ _____)	22			
23 Specific assistance to individuals (att. sch.)	23			
24 Benefits paid to or for members (att. sch.)	24			
25 Compensation of officers, directors, etc.	25 149,592	119,674	29,918	
26 Other salaries and wages	26 68,118	54,494	13,624	
27 Pension plan contributions	27			
28 Other employee benefits	28 10,680	8,544	2,136	
29 Payroll taxes	29 12,265	9,812	2,453	
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 12,851		12,851	
34 Telephone	34 12,624	12,624		
35 Postage and shipping	35 30,551	24,441	6,110	
36 Occupancy	36 40,644	32,515	8,129	
37 Equipment rental and maintenance	37			
38 Printing and publications	38 27,260	27,260		
39 Travel	39 9,889	9,889		
40 Conferences, conventions, and meetings	40 132,663	132,663		
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42 6,431	5,145	1,286	
43 Other expenses (itemize): a See Stmt. 4	43a 218,584	201,858	16,726	
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 732,152	638,919	93,233	0

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 18.)

What is the organization's primary exempt purpose? ▶

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)

a See Statement 5		
(Grants and allocations \$ _____)		638,919
b		
(Grants and allocations \$ _____)		
c		
(Grants and allocations \$ _____)		
d		
(Grants and allocations \$ _____)		
e Other program services (attach schedule)	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		638,919

Part IV Balance Sheets (See Specific Instructions on page 18.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
45	Cash - non-interest-bearing	22,902	45	20,985
46	Savings and temporary cash investments	82,206	46	212,759
47 a	Accounts receivable	5,942		
	b Less: allowance for doubtful accounts		47c	5,942
48 a	Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach sch)		50	
51 a	Other notes and loans receivable (attach schedule)	925,000		
	b Less: allowance for doubtful accounts		51c	925,000
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	67,240	53	55,288
54	Investments - securities (attach schedule)	348,940	54	808,628
55 a	Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
56	Investments - other (attach schedule)	22,351	56	-92,131
57 a	Land, buildings, and equipment: basis	181,773		
	b Less: accumulated depreciation (attach schedule) Stmt 8 ...	163,857	57c	17,916
58	Other assets (describe ▶ See Statement 9)	408,517	58	496,243
59	Total assets (add lines 45 through 58) (must equal line 74)	1,996,691	59	2,450,630
60	Accounts payable and accrued expenses	73,744	60	73,034
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)	59,664	63	
64 a	Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe ▶ See Statement 10)	105,316	65	114,683
66	Total liabilities (add lines 60 through 65)	238,724	66	187,717
67	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	1,757,967	67	2,262,913
68	Temporarily restricted		68	
69	Permanently restricted		69	
70	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	1,757,967	73	2,262,913
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	1,996,691	74	2,450,630

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 20.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
WAYNE W. SCHMIDT	EXEC. DIRECTO			
5519 N. CUMBERLAND	FULL TIME			
CHICAGO, IL 60656		139,792	0	0
HELEN C. FINKEL	BUSINESS MGR			
5519 N. CUMBERLAND AVE #1008	PART TIME			
CHICAGO, IL 60656		9,800	0	0
SEE ATTACHED SCHEDULE				
	VARIOUS			
		0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule – see Specific Instructions on page 20.

Part VI Other Information (See Specific Instructions on page 21.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81	If "Yes," enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81.	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
85c	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85c	N/A
85d	Dues, assessments, and similar amounts from members	85d	N/A
85e	Section 162(e) lobbying and political expenditures	85e	N/A
85f	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85f	N/A
85g	Taxable amount of lobbying and political expenditures (line 85d less 85e).	85g	N/A
85h	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85h	N/A
86	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	86	N/A
87	501(c)(7) organizations. - Enter:	87a	N/A
87b	a Initiation fees and capital contributions included on line 12	87b	N/A
87c	b Gross receipts, included on line 12, for public use of club facilities	87c	N/A
87d	501(c)(12) organizations. - Enter: a Gross income from members or shareholders	87d	N/A
87e	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87e	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	88	X
89a	501(c)(3) organizations. - Enter: Amount of tax imposed during the year under:	89a	
89b	section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>	89b	
89c	b 501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction.	89c	X
89d	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.	89d	0
89e	d Enter: Amount of tax in 89c, above, reimbursed by the organization	89e	0
90a	List the states with which a copy of this return is filed <u>ILLINOIS</u>	90a	
90b	b Number of employees employed in the pay period that includes March 12, 1997 (See instructions.)	90b	
91	The books are in care of <u>HELEN FINKEL</u> Telephone no. <u>773-763-2800</u>	91	
91a	Located at <u>5519 N. CUMBERLAND #1008 CHICAGO IL</u> ZIP + 4 <u>60656-1498</u>	91a	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 25.)

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a PUBLICATIONS					324,025
b WORKSHOPS					402,062
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	170,563	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income	6512	232,019			
100 Gain/loss from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a MISCELLANEOUS					7,159
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		232,019		170,563	733,246
105 Total (add line 104, columns (B), (D), and (E))					1,135,828

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 26.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93 (A)	PUBLICATIONS AND WORKSHOPS ARE THE PRINCIPAL METHODS USED BY THE ORGANIZATION TO INFORM LAW ENFORCEMENT AGENCIES, THE COURTS, AND THE GENERAL PUBLIC OF THE NEEDS AND REQUIREMENTS FOR EFFECTIVE LAW ENFORCEMENT.
93 (B)	

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

return, including accompanying schedules and statements, and to the best of my
information of preparer (other than officer) is based on all information of which preparer

IX 10/14/98 H. Lee C. Finkel Vice Pres

SCHEDULE A
(Form 990)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Supplementary Information

See separate instructions.

1997

► **Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).**

Name of the organization

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

Employer identification number

36-6140171

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000 ►		0		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ►		0

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Form 990, Part V	2d	X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4 Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	650	870	5,810	27,244	34,574
16 Membership fees received.					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	660,906	653,597	600,925	562,227	2,477,655
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.	180,172	110,079	91,666	87,044	468,961
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22.	841,728	764,546	698,401	676,515	2,981,190
24 Line 23 minus line 17.	180,822	110,949	97,476	114,288	503,535
25 Enter 1% of line 23	8,417	7,645	6,984	6,765	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24.					10,071
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					503,535
d Add: Amounts from column (e) for lines: 18 468,961 19					468,961
22 26b					34,574
e Public support (line 26c minus line 26d total)					6.87%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A (1996) (1995) (1994) (1993)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1996) (1995) (1994) (1993)					
c Add: Amounts from column (e) for lines: 15 16					27c
17 20 21					27d
d Add: Line 27a total and line 27b total					27e
e Public support (line 27c total minus line 27d total).					27f
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27g
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

Part V Private School Questionnaire (See instructions on page 4.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

29

Yes No

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

31

32 Does the organization maintain the following:

a Records indicating the racial composition of the student body, faculty, and administrative staff?

32a

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

32b

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

32c

d Copies of all material used by the organization or on its behalf to solicit contributions?

32d

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

33 Does the organization discriminate by race in any way with respect to:

a Students' rights or privileges?

33a

b Admissions policies?

33b

c Employment of faculty or administrative staff?

33c

d Scholarships or other financial assistance?

33d

e Educational policies?

33e

f Use of facilities?

33f

g Athletic programs?

33g

h Other extracurricular activities?

33h

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

34a Does the organization receive any financial aid or assistance from a governmental agency?

34a

b Has the organization's right to such aid ever been revoked or suspended?

34b

If you answered "Yes" to either 34a or b, please explain using an attached statement.

35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

35

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions on page 6.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check here **a** ☐ if the organization belongs to an affiliated group.Check here **b** ☐ if you checked "a" above and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying).	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000 20% of the amount on line 40		
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		
42 Grassroots nontaxable amount (enter 25% of line 41).	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	
Caution: If there is an amount on either line 43 or line 44, file Form 4720.		

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 instructions for lines 45 through 50 on page 7.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e)).					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e)).					
50 Grassroots lobbying expenditures.					

Part VI-B Lobbying Activity by Nonelecting Public Charities N/A
(For reporting only by organizations that did not complete Part VI-A) (See instructions on page 7.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
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 other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

[illegible]

08/06/98

Client Notes - Letter Misc 1

Page 1

Client AELE

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

08/06/98

5:21 pm

TAXPAYER ORIGINALLY FILED A REQUEST FOR EXTENSION ON MAY 15, 1998. THE IRS WOULD NOT CONSIDER OUR EXTENSION, STATING THAT IT WAS FILED AFTER THE DUE DATE. OUR RECORDS INDICATE THE EXTENSION WAS MAILED TO THE KANSAS CITY OFFICE ON MAY 15, 1998, WHICH IS THE FILING DEADLINE. WE ASK THAT YOU PLEASE CONSIDER GRANTING AN EXTENSION AS WE BELIEVE THE EXTENSION WAS FILED TIMELY. WE EXPECT TO BE ABLE TO FILE BY OCTOBER 15, 1998.

Application for Extension of Time To File
Certain Excise, Income, Information, and Other Returns

OMB No. 1545-0148

► File a separate application for each return.

Please type or
print. File the
original and one
copy by the due
date for filing your
return. See in-
structions on back.

Name

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

Employer identification number

36-6140171

Number, street, and room or suite no. (or P.O. box no. If mail is not delivered to street address)

5519 NORTH CUMBERLAND AVENUE #1008

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

CHICAGO, IL 60656-1498

Note: Corporate income tax return filers must use **Form 7004** to request an extension of time to file. Partnerships, REMICs, and trusts must use **Form 8736** to request an extension of time to file **Form 1065, 1066, or 1041**.

1 I request an extension of time until 08/15, 19 98 to file (check only one):

- | | | | |
|--|--|--|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) (see instructions) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

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

2a For calendar year 19 97, or other tax year beginning _____ and ending _____

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

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No

4 State in detail why you need the extension TAXPAYER IS AWAITING INFORMATION NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.

5a If this form is for Form 706-GS(D), Form 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0

c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions. \$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ►

Title ►

CPA

Date ►

5/15/98

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by the IRS

- ☐ We HAVE approved your application. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- ☒ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other: _____

By: _____

Director

Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please
Type
or
Print

Name

Vladem Lerman Sweeney & Co LLP

Number, street, and room or suite no. (or P.O. box no. If mail is not delivered to street address)

5215 Old Orchard Road, Ste 525

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Skokie, IL 60077-1035

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

Statement 2
Form 990, Part I, Line 7
Other Investment Income

REAL ESTATE PARTNERSHIPS	\$	232,019

Total	\$	232,019
		=====

Statement 3
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

UNREALIZED GAINS ON INVESTMENTS	\$	100,770
Total	\$	100,770
		=====

Statement 4
Form 990, Part II, Line 43
Other Expenses

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
-----	-----	-----	-----	-----
INSURANCE	\$ 58,130	46,504	11,626	
LAW LIBRARY/DUES	27,218	27,218		
SAMPLE ISSUES	15,113	15,113		
PROFESSIONAL FEES	92,906	92,906		
OUTSIDE SERVICES	15,632	15,632		
MISCELLANEOUS	3,979		3,979	
COMPUTER EXPENSE	5,606	4,485	1,121	
	-----	-----	-----	-----
Total	\$ 218,584	201,858	16,726	0
	=====	=====	=====	=====

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

Statement 5
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
-----	-----	-----
THE ORGAN. MAINTAINS A LAW ENFORC. LEGAL DEFENSE CENTER TO ASSIST LAW ENFORC. AGENCIES THAT HAVE BEEN SUED, TO OPERATE A NATIONAL LEGAL RESEARCH CNTR TO ASSIST IN DEFENSE OF SUCH SUITS, AND TO PROVIDE PUBLICATIONS DEALING WITH THE INCIDENCE OF AND DEFENSE OF SUCH SUITS. IT ALSO FILES AMICUS CURIAE BRIEFS IN THE US SUPREME COURT AND OTHER MAJOR COURTS IN SUPPORT OF THE LAW ENFORCEMENT ISSUES AS WELL AS PROVIDING PUBLIC INFORMATION SERVICES ON CRIMINAL JUSTICE ISSUES.		
	\$	638,919
	-----	-----
	\$	638,919
	=====	=====

Statement 6
Form 990, Part IV, Line 54
Investments - Securities

Other Publicly Traded Securities	Valuation Method	Amount
-----	-----	-----
DONALDSON, LUFKIN, & JENRETTE SECURITIE	Market Value	\$ 808,628

		\$ 808,628

	Total	\$ 808,628
		=====

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

Statement 7
Form 990, Part IV, Line 56
Investments - Other

Description of Investment	Valuation Method	Book Value
SPECTRUM OFFICES PARTNERSHIP	Cost	\$ -107,832
LAKE BLUFF OFFICE CENTER	Cost	15,701
	Total	\$ -92,131

Statement 8
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accumulated Depreciation	Book Value
Furniture and fixtures	\$ 74,363	73,099	1,264
Machinery and equipment	79,415	62,763	16,652
Miscellaneous	27,995	27,995	0
Total	\$ 181,773	163,857	17,916

Statement 9
Form 990, Part IV, Line 58
Other Assets

	Ending
INTEREST RECEIVABLE	\$ 496,243
Total	\$ 496,243

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

Statement 10
Form 990, Part IV, Line 65
Other Liabilities

	Ending

DEFERRED INCOME	\$ 114,683
Total	<u>\$ 114,683</u>
	=====

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

PAGE 3 - SCHEDULE E (PARTNERSHIPS)

LINE 3(A) STRAIGHT-LINE DEPRECIATION

	(1)	(2)
PROPERTY AND EQUIPMENT COST AT 12/31/97	2,975,725	2,591,798
1997 STRAIGHT-LINE DEPRECIATION	32,173	94,830
PARTNER'S PERCENT	23.8949%	16.557%
	7,688	15,701

LINE 3(B) OTHER DEDUCTIONS

LEGAL AND PROFESSIONAL	8,346	12,412
INSURANCE	1,727	5,004
MAINTENANCE AND REPAIRS	21,092	175,814
UTILITIES	14,614	61,254
OTHER ADMINSTRATIVE	95,496	297,671
INTEREST EXPENSE	61,741	116,528
TAXES	15,710	36,518
TOTAL:	218,726	705,201
PARTNER'S PERCENT	23.8949%	16.557%
	52,264	116,760

LINE 2 - GROSS INCOME

GROSS RENTS	266,193	720,575
PARTNER'S PERCENT	23.8949%	16.557%
	63,606	119,306

LINE 4 ACQUISITION DEBT

DEBT AT 1/1/97	1,974,412	1,072,977
DEBT AT 12/31/97		1,056,279
AVERAGE:	1,974,412	1,064,628

LINE 5 - AVERAGE BASIS

NET PROPERTY AT 1/1/97	2,759,065	2,146,126
NET PROPERTY AT 12/31/97	2,736,028	2,269,456
AVERAGE:	2,747,546	2,207,791

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

NET OPERATING LOSS CARRYOVER

TOTAL NOL CARRYOVER TO 1997:

1993	\$ 69,246
1994	67,065
1995	38,092
1996	36,972

TOTAL	\$ 211,375
-------	------------

LESS USED IN 1997	(183,734)
-------------------	-----------

AMOUNT TO CARRYFORWARD TO 1998	\$ 27,641
--------------------------------	-----------

FORM 4797 - PART 1 - COLUMN G - GAIN OR LOSS

GAIN ON DISPOSAL OF DEBT-FINANCED PROPERTY PER K-1 LAKE BLUFF OFFICE CENTER LLC (36-3941378)	\$ 260,854
---	------------

PERCENTAGE SUBJECT TO UBIT PER SCHED. E (990T)	71.8609%
--	----------

TOTAL GAIN SUBJECT TO UBIT	\$ 187,452
----------------------------	------------

Form **8082**

(Rev. February 1998)

Department of the Treasury
Internal Revenue Service**Notice of Inconsistent Treatment or Administrative
Adjustment Request (AAR)**(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries,
foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

▶ See separate instructions.

OMB No. 1545-0790

Attachment
Sequence No. **84**

Name(s) shown on return

AMERICANS FOR EFFECTIVE LAW ENFORCEMENT

Identifying number

36-6140171

Part I General Information

- 1 Check boxes that apply: (a) ☒ Notice of inconsistent treatment (b) ☐ Administrative adjustment request (AAR)
- 2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) ☐ Yes ☐ No
- 3 Check applicable box to identify type of pass-through entity:
(a) ☒ Partnership (b) ☐ S corporation (c) ☐ Estate (d) ☐ Trust (e) ☐ REMIC
- 4 Identifying number of pass-through entity
36-3941375
- 5 Name, address, and ZIP code of pass-through entity
SPECTRUM, LLC
175 OLDE HALF DAY RD. #100
LINCOLNSHIRE, IL 60069
- 6 Tax shelter registration number (if applicable) of pass-through entity
- 7 Internal Revenue Service Center where pass-through entity filed its return
KANSAS CITY
- 8 Tax year of pass-through entity
1/1/97 to 12/31/97
- 9 Your tax year
1/1/97 to 12/31/97

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of Inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
	Amount of item	Treatment of item			
SCHED. K-1, LINE 2, NET INCOME (LOSS) FROM 10 RENTAL R/E ACTIVITIES	X		(28,396)	(35,790)	7,394
11					
12					
13					

**Part III Explanations — Enter the Part II item number before each explanation. If more space is needed, continue
your explanations on the back.**

SPECTRUM, LLC DID NOT PROPERLY ACCRUE \$44,659 IN INTEREST (INCLUDING LATE CHARGES) ON LOANS OWED TO AMERICANS FOR EFFECTIVE LAW ENFORCEMENT (AELE). ACCORDINGLY, THE LIABILITY AND EXPENSE ACCOUNTS FOR INTEREST ON THE 1997 1065 FILED BY SPECTRUM ARE UNDERSTATED BY \$44,659. AELE HAS PROPERLY RECORDED THE INTEREST INCOME AND INTEREST RECEIVABLE ON ITS BOOKS AND RECORDS AND 990 RETURN FOR 1997. THE OMISSIONS AND MISCALCULATIONS CREATING THIS INCONSISTENCY HAVE BEEN BROUGHT TO THE ATTENTION OF BROOKS KELLOGG, THE MANAGING PARTNER OF SPECTRUM, LLC AND ALAN HUTCHINSON, CPA, THE TAX PREPARER FOR SPECTRUM, LLC. CERTAIN ASPECTS OF THE UNDERLYING

Part III Explanations (continued)

INTEREST CALCULATIONS ARE CURRENTLY IN DISPUTE, NECESSITATING THIS DISCLOSURE.

THE \$7,394 DIFFERENCE REPORTED ABOVE REFLECTS AELE'S ALLOCATED PORTION OF THE \$44,659 UNDERREPORTED INTEREST EXPENSE. THE OTHER PARTNERS OF SPECTRUM, LLC WOULD ALSO HAVE UNDERREPORTED LOSSES IN PROPORTION TO THEIR RESPECTIVE PARTNERSHIP SHARES.

AELE Directors and business addresses 1997

Arthur H. Daniels
1400 Ocean Drive - Apt. 402-B
Corpus Christi, Texas 78404-2110

George P. Graves
825 Burlington Avenue
Downers Grove, Illinois 60515

Charles Gruber
372 Hamilton
Elgin, Illinois 60123

Daniel B. Hales
200 East Randolph Street - #7300
Chicago, Illinois 60601

Fred B. Inbau
(Deceased May 25, 1998)
(Jan. 1 - Nov. 21, 1997)
222 East Pearson - #1903 (Former address)
Chicago, Illinois 60611

Wayne W. Schmidt
5519 North Cumberland Avenue - #1008
Chicago, Illinois 60656-1498

Richard N. Williams
(After Nov. 21, 1997)
1900 Hassell Road
Hoffman Estates, Illinois 60195

AELE Officers and business addresses 1997

Daniel B. Hales
President
200 East Randolph Street - #7300
Chicago, Illinois 60601

Arthur H. Daniels
Treasurer
1400 Ocean Drive - Apt. 402-B
Corpus Christi, Texas 78404-2110

Wayne W. Schmidt
Secretary & Executive Director
5519 North Cumberland Avenue - #1008
Chicago, Illinois 60656-1498

Helen C. Finkel
Staff Vice President
5519 North Cumberland Avenue - #1008
Chicago, Illinois 60656-1498

Bernard J. Farber
Asst. Secretary-Treasurer
1126 West Wolfram - Rear
Chicago, Illinois 60657

James P. Manak
Asst. Secretary-Treasurer
421 Ridgewood Avenue
Glen Ellyn, Illinois 60137-4900

**Application for Extension of Time To File
Certain Excise, Income, Information, and Other Returns**

OMB No. 1545-0148

▶ **File a separate application for each return.**Please type or
print. File the
**original and one
copy** by the due
date for filing your
return. See ins-
tructions on back.

Name

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

Employer identification number

36-6140171

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

5519 NORTH CUMBERLAND AVENUE #1008

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

CHICAGO, IL 60656-1498**Note:** Corporate income tax return filers must use **Form 7004** to request an extension of time to file. Partnerships, REMICs, and trusts must use **Form 8736** to request an extension of time to file **Form 1065, 1066, or 1041**.1 I request an extension of time until 10/15, 19 98, to file (check only one):☐ Form 706-GS(D)☐ Form 990-T (401(a) or 408(a) trust)☐ Form 1120-ND (4951 taxes)☐ Form 8612☐ Form 706-GS(T)☐ Form 990-T (trust other than above)☐ Form 3520-A☐ Form 8613☒ Form 990 or 990-EZ☐ Form 1041 (estate) (see instructions)☐ Form 4720☐ Form 8725☐ Form 990-BL☐ Form 1041-A☐ Form 5227☐ Form 8804☐ Form 990-PF☐ Form 1042☐ Form 6069☐ Form 8831If the organization does not have an office or place of business in the United States, check this box ☐2a For calendar year 19 97, or other tax year beginning _____ and ending _____b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No4 State in detail why you need the extension **TAXPAYER IS STILL AWAITING 3RD PARTY INFORMATION
NEEDED TO FILE A COMPLETE AND ACCURATE RETURN. PLEASE SEE ATTACHED
INFORMATION REGARDING PREVIOUS EXTENSION REQUEST.**5a If this form is for Form 706-GS(D), Form 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720,
6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax
payments made. Include any prior year overpayment allowed as a credit \$ 0c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required.
See instructions \$ 0**Signature and Verification**Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct,
and complete; and that I am authorized to prepare this form.

Signature ▶

Title ▶

CPA

Date ▶

8/7/98**FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.****Notice to Applicant - To Be Completed by the IRS**☐ We **HAVE** approved your application. Please attach this form to your return.☐ We **HAVE NOT** approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the
due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise
required to be made on a timely return. Please attach this form to your return.☐ We **HAVE NOT** approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of
time to file. We are not granting the 10-day grace period.☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.☐ Other: _____

By: _____

Director

Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please
Type
or
Print

Name

Vladem Lerman Sweeney & Co LLP

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

5215 Old Orchard Road, Ste 525

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Skokie, IL 60077-1035