

EXTENSION GRANTED TO 11/15/99

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

1998

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 1998 calendar year, OR tax year period beginning

, 1998, and ending

, 19

B Check if:

- ☐ Change of address
- ☐ Initial return
- ☐ Final return
- ☐ Amended return (required also for State reporting)

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

C

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

D Employer identification number

36-6140171

E Telephone number

F Check ☐ If exemption application is pendingG 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: ☐ Yes ☒ No(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoI If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ☐ Yes ☒ NoJ 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 13.)

1 Contributions, gifts, grants, and similar amounts received:

a Direct public support

1a

b Indirect public support

1b

c Government contributions (grants)

1c

d Total (add lines 1a through 1c) (attach schedule of contributors)

(cash \$ noncash \$)

1d

0

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2

668,733

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4

218,756

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 ☒ SEE STATEMENT 1)

7

-25,399

8a Gross amount from sale of assets other than inventory

8a

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

9,376

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12

871,466

13 Program services (from line 44, column (B))

13

665,938

14 Management and general (from line 44, column (C))

14

100,591

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

766,529

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18

104,937

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19

2,262,913

20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT... 2

20

37,613

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

21

2,405,463

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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 17.)

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	151,159	120,927	30,232
26	Other salaries and wages	26	75,665	60,532	15,133
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	12,844	10,275	2,569
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	18,189		18,189
34	Telephone	34	9,461	9,461	
35	Postage and shipping	35	39,979	31,983	7,996
36	Occupancy	36	41,814	33,451	8,363
37	Equipment rental and maintenance	37			
38	Printing and publications	38	19,036	19,036	
39	Travel	39	9,402	9,402	
40	Conferences, conventions, and meetings	40	145,729	145,729	
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	7,467	5,974	1,493
43	Other expenses (itemize): a STATEMENT 3	43a	235,784	219,168	16,616
	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	766,529	665,938	100,591

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 20.)

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 4				
	(Grants and allocations \$ _____)		0		665,938
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)				665,938

Part IV Balance Sheets (See Specific Instructions on page 20.)**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
ASSETS	45 Cash – non-interest-bearing.....	20,985	45	32,279
	46 Savings and temporary cash investments.....	212,759	46	1,045,766
	47 a Accounts receivable.....	1,161		
	b Less: allowance for doubtful accounts.....		47c	1,161
	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.....	55,288	53	38,395
	54 Investments – securities (attach schedule).....	808,628	54	
	55 a Investments – land, buildings, and equipment: basis.....			
	b Less: accumulated depreciation (attach schedule).....		55c	
56 Investments – other (attach schedule).....	SEE STATEMENT... 5	56	-133,231	
57 a Land, buildings, and equipment: basis.....	190,645			
b Less: accumulated depreciation (attach schedule) STMT.... 6	171,324	57c	19,321	
58 Other assets (describe ► SEE STATEMENT 7)	496,243	58	657,392	
59 Total assets (add lines 45 through 58) (must equal line 74).....	2,450,630	59	2,586,083	
LIABILITIES	60 Accounts payable and accrued expenses.....	73,034	60	95,150
	61 Grants payable.....		61	
	62 Deferred revenue.....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule).....		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 8)	114,683	65	85,470
66 Total liabilities (add lines 60 through 65).....	187,717	66	180,620	
NET ASSETS OR FUNDS BALANCES	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted.....	2,262,913	67	2,405,463
	68 Temporarily restricted.....		68	
	69 Permanently restricted.....		69	
	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).....	2,262,913	73	2,405,463
	74 Total liabilities and net assets/fund balances (add lines 66 and 73).....	2,450,630	74	2,586,083

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
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a	Total expenses and losses per audited financial statements.	a	766,529
b	Amounts included on line a but not on line 17, Form 990:		
	(1) Donated services and use of facilities. . . \$		
	(2) Prior year adjustments reported on line 20, Form 990 \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify):		
	_____ \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	766,529
d	Amounts included on line 17, Form 990 but not on line a :		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify):		
	_____ \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	766,529

List of Officers, Directors, Trustees, and Key Employees

[illegible]

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 22.

Part VI Other Information (See Specific Instructions on page 23.)

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	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS?	77		X
If "Yes," attach a conformed copy of the changes.				
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year?	79		X
If "Yes," attach a statement.				
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?	80a		X
b	If "Yes," enter the name of the organization ▶ N/A			
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		
b	Did the organization file Form 1120-POL for this year?	81b		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?	82a		X
b	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?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A	
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.				
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	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?	85h	N/A	
86	501(c)(7) organizations. - Enter:			
a	Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. - Enter:			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership?	88		X
If "Yes," complete Part IX				
89a	501(c)(3) organizations. - Enter: Amount of tax imposed on the organization during the year under:			
section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0				
b	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	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	0		
d	Enter: Amount of tax in 89c, above, reimbursed by the organization	0		
90a	List the states with which a copy of this return is filed ▶ ILLINOIS			
b	Number of employees employed in the pay period that includes March 12, 1998 (See instructions.)	90b		5
91	The books are in care of ▶ HELEN FINKEL Telephone no. ▶ 773-763-2800			
Located at ▶ 5519 N. CUMBERLAND #1008 CHICAGO IL ZIP + 4 ▶ 60656-1498				
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 27.)

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					289,209
b WORKSHOPS					379,524
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	218,756	
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	531120	-25,399			
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					9,376
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)).		-25,399		218,756	678,109
105 Total (add line 104, columns (B), (D), and (E)).					871,466

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 28.)

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	%			
	%			
	%			
	%			

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

1X 11/11/99

Helen C. Finkel

**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

Supplementary Information

See separate instructions.

OMB No. 1545-0047

1998

Department of the Treasury
Internal Revenue Service

► **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?	1	X
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.		
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?	2e	X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a	X
b 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.)

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

Note: Top may use the worksheet in the instructions for computing with the actual or the cash method of accounting.					
Calendar year (or fiscal year beginning in)..... ▶	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	500	650	870	5,810	7,830
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 ..	726,087	660,906	653,597	600,925	2,641,515
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	170,563	180,172	110,079	91,666	552,480
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	897,150	841,728	764,546	698,401	3,201,825
24 Line 23 minus line 17	171,063	180,822	110,949	97,476	560,310
25 Enter 1% of line 23	8,972	8,417	7,645	6,984	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 11,206
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 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts.					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 560,310
d Add: Amounts from column (e) for lines: 18 552,480 19					26d 552,480
22 26b					26e 7,830
e Public support (line 26c minus line 26d total)					26f 1.40%
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 (1997) (1996) (1995) (1994)					
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: (1997) (1996) (1995) (1994)					
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 1994 through 1997, 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

	Yes	No
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	
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?	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
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.) N/A
(To be completed **ONLY** by an eligible organization that filed Form 5768)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, you must 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) 1998	(b) 1997	(c) 1996	(d) 1995	(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 8.)

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.

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
1/1/98 to 12/31/98
- 9 Your tax year
1/1/98 to 12/31/98

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			
10 SCHED. L, LINE 17, OTHER CURRENT LIAB.- ACCRUED INTEREST	X		615,134	660,916	(45,782)
11 SCHED. L, LINE 18, ALL NONRECOURSE LOANS	X		1,957,340	1,959,113	(1,773)
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.

THE BALANCE SHEETS REPORTED BY SPECTRUM LLC ON SCHEDULE L, FORM 1065 UNDER-
STATE LIABILITIES FOR ACCRUED INTEREST AND NONRECOURSE LOANS OWED TO
AMERICANS FOR EFFECTIVE LAW ENFORCEMENT (AELE). ACCRUED INTEREST (INCLUDING
LATE CHARGES) ARE UNDERSTATED BY \$46,782 AND \$44,659 FOR 1998 AND 1997,
RESPECTIVELY. NONRECOURSE LOANS ARE UNDERSTATED BY \$1,773 FOR 1998.
THESE INCONSISTENCIES ARE THE RESULT OF MISINTERPRETATIONS BY SPECTRUM, LLC
OF INTEREST PROVISIONS INCLUDED IN MORTGAGE AGREEMENTS BETWEEN SPECTRUM AND
AELE. THESE INCONSISTENCIES HAVE BEEN BROUGHT TO THE ATTENTION OF BROOKS
KELLOGG, THE MANAGING PARTNER FOR SPECTRUM, LLC AND ALAN HUTCHINSON, CPA,

Part III Explanations (continued)

THE TAX PREPARER FOR SPECTRUM, LLC. AELE HAS PROPERLY RECORDED THE INTEREST INCOME, INTEREST RECEIVABLE AND LOAN RECEIVABLE ON ITS BOOKS AND RECORDS AND 990 RETURNS FOR 1997 AND 1998. FORM 8082 WAS ALSO FILED IN 1997 FOR SIMILAR REASONS.

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

STATEMENT 1
FORM 990, PART I, LINE 7
OTHER INVESTMENT INCOME

REAL ESTATE PARTNERSHIPS	\$	-25,399

TOTAL	\$	-25,399
		=====

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

UNREALIZED GAINS ON INVESTMENTS	\$	37,613
TOTAL	\$	<u>37,613</u>

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
OTHER EXPENSES	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
-----	-----	-----	-----	-----
AMICUS BRIEFS	\$ 6,806	6,806		
COMPUTER EXPENSE	7,945	6,356	1,589	
INSURANCE	58,579	46,863	11,716	
LAW LIBRARY/DUES	27,066	27,066		
LITIGATION	7,798	7,798		
MISCELLANEOUS	3,311		3,311	
OUTSIDE SERVICES	17,537	17,537		
PROFESSIONAL FEES	87,373	87,373		
SAMPLE ISSUES	19,369	19,369		
TOTAL	<u>\$ 235,784</u>	<u>219,168</u>	<u>16,616</u>	<u>0</u>

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

STATEMENT 4
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.	\$ 0	665,938
	<u>\$ 0</u>	<u>665,938</u>

STATEMENT 5
FORM 990, PART IV, LINE 56
INVESTMENTS - OTHER

DESCRIPTION OF INVESTMENT	VALUATION METHOD	BOOK VALUE
SPECTRUM OFFICES PARTNERSHIP	COST	\$ -133,231
	TOTAL	\$ -133,231
		=====

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

ASSET	BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND FIXTURES	\$ 74,363	74,363	0
MACHINERY AND EQUIPMENT	88,287	68,966	19,321
MISCELLANEOUS	27,995	27,995	0
TOTAL	<u>\$ 190,645</u>	<u>171,324</u>	<u>19,321</u>

1998

FEDERAL STATEMENTS

PAGE 3

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

STATEMENT 7
FORM 990, PART IV, LINE 58
OTHER ASSETS

	ENDING

INTEREST RECEIVABLE	\$ 657,392
TOTAL	<u>\$ 657,392</u>

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

	ENDING

DEFERRED INCOME	\$ 85,470
TOTAL	<u>\$ 85,470</u>

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

PAGE 3 - SCHEDULE E (PARTNERSHIPS)

LINE 3 (A) STRAIGHT-LINE DEPRECIATION

	(1)
PROPERTY AND EQUIPMENT COST AT 12/31/98	2,790,477
1998 STRAIGHT-LINE DEPRECIATION	104,941
PARTNER'S PERCENT	15.483%

	16,248

LINE 3 (B) OTHER DEDUCTIONS

LEGAL AND PROFESSIONAL	22,043
INSURANCE	11,331
MAINTENANCE AND REPAIRS	29,636
UTILITIES	55,265
OTHER ADMINSTRATIVE	362,804
INTEREST EXPENSE	183,092
TAXES	32,909

TOTAL:	697,080
--------	---------

PARTNER'S PERCENT	15.483%

	107,929

LINE 2 - GROSS INCOME

GROSS RENTS	793,884
PARTNER'S PERCENT	15.483%

	122,917

LINE 4 - ACQUISITION DEBT

DEBT AT 1/1/98	1,056,279
DEBT AT 12/31/98	1,034,113
AVERAGE:	1,045,196

LINE 5 - AVERAGE BASIS

NET PROPERTY AT 1/1/98	2,269,456
NET PROPERTY AT 12/31/98	2,316,942

AVERAGE:	2,293,199

AMERICANS FOR EFFECTIVE LAW ENFORC. INC

36-6140171

NET OPERATING LOSS CARRYOVER
-----TOTAL NOL CARRYOVER TO 1999:

1996

\$ 27,641

1998

575

28,216

AELE Directors and business addresses 1998

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

George P. Graves
3920 Garden Avenue
Western Springs, Illinois 60558-1063

Charles Gruber
372 Hamilton
Elgin, Illinois 60123

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

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

Richard N. Williams
1900 Hassell Road
Hoffman Estates, Illinois 60195

AELE Officers and business addresses 1998

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 11/15, 1999, 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 (sec. 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 98, or other tax year beginning and endingb 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 K-1 INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN. THE K-1 MISSING IS FROM SPECTRUM, LLC (36-3941375).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 ▶ [Signature] Title ▶ CPA Date ▶ 8/13/99

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

Form **2758**

(Rev. June 1998)

Department of the Treasury
Internal Revenue Service**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 **8/15**, **1999**, to file (check only one):☐ Form 706-GS(D)☐ Form 990-T (401(a) or 408(a) trust)☐ Form 1120-ND (sec. 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 **98**, 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 3RD-PARTY K-1 INFORMATION
NECESSARY 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 ►

5/17/99**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: **granted tel 681699****MORTON GROVE, IL**

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