

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2007

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning _____, **and ending** _____

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Termination
 - Amended return
 - Application pending

C Name of organization
MAINE EQUAL JUSTICE PARTNERS

Number and street (or P O box if mail is not delivered to street address) Room/suite
126 SEWALL STREET

City or town State or country ZIP + 4
AUGUSTA ME 04330-6822

D Employer identification number
04-3346273

E Telephone number
207-626-7058

F Accounting method: Cash Accrual
 Other (specify) _____

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

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

H(b) If "Yes," enter number of affiliates N/A

H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

i Group Exemption Number N/A

G Website: www.mejp.org

J Organization type (check only one) 501(c)(3) (insert no) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **783,407**

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

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

SCANNED AUG 28 2008 revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Contributions to donor advised funds	1a		0	
	b Direct public support (not included on line 1a)	1b		511,113	
	c Indirect public support (not included on line 1a)	1c		8,725	
	d Government contributions (grants) (not included on line 1a)	1d		224,800	
	e Total (add lines 1a through 1d) (cash \$ 744,638 noncash \$ 0)	1e			744,638
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			2,500
	3 Membership dues and assessments	3			0
	4 Interest on savings and temporary cash investments	4			20,119
	5 Dividends and interest from securities	5			0
	6a Gross rents	6a		16,150	
	b Less rental expenses	6b		13,874	
c Net rental income or (loss). Subtract line 6b from line 6a	6c			2,276	
7 Other investment income (describe _____)	7			0	
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	0 8a		0		
	0 8b		0		
	0 8c		0		
d Net gain or (loss). Combine line 8c, columns (A) and (B)	8d			0	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ 0 of contributions reported on line 1b)	9a		0		
b Less direct expenses other than fundraising expenses	9b		0		
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c			0	
10a Gross sales of inventory, less returns and allowances	10a		0		
	10b		0		
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			0	
11 Other revenue (from Part VII, line 103)	11			0	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12			769,533	
Expenses	13 Program services (from line 44, column (B))	13		585,965	
	14 Management and general (from line 44, column (C))	14		67,782	
	15 Fundraising (from line 44, column (D))	15		33,344	
	16 Payments to affiliates (attach schedule)	16		0	
	17 Total expenses. Add lines 16 and 44, column (A)	17			687,091
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12	18		82,442	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		538,337	
	20 Other changes in net assets or fund balances (attach explanation)	20		0	
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21			620,779

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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 the instructions.)

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 a	Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22a	0	0	
22 b	Other grants and allocations (attach schedule) (cash \$ <u>17,000</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	17,000	17,000	
23	Specific assistance to individuals (attach schedule)	23	0	0	
24	Benefits paid to or for members (attach schedule)	24	0	0	
25 a	Compensation of current officers, directors, key employees, etc listed in Part V-A	25a	68,500	58,225	6,850
b	Compensation of former officers, directors, key employees, etc listed in Part V-B	25b	0	0	0
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	26	344,809	281,872	43,254
27	Pension plan contributions not included on lines 25a, b, and c	27	20,665	17,005	2,505
28	Employee benefits not included on lines 25a - 27	28	53,699	52,839	574
29	Payroll taxes	29	32,237	26,519	3,913
30	Professional fundraising fees	30	0		
31	Accounting fees	31	13,998	11,478	1,746
32	Legal fees	32	0		
33	Supplies	33	15,145	13,083	1,204
34	Telephone	34	8,567	6,439	1,655
35	Postage and shipping	35	4,366	3,335	193
36	Occupancy	36	12,549	10,324	1,524
37	Equipment rental and maintenance	37	4,498	3,705	544
38	Printing and publications	38	11,491	9,727	588
39	Travel	39	5,442	5,200	159
40	Conferences, conventions, and meetings	40	2,683	2,503	123
41	Interest	41	368	303	45
42	Depreciation, depletion, etc. (attach schedule)	42	7,178	5,922	861
43	Other expenses not covered above (itemize):				
a	INSURANCE	43a	5,623	5,155	320
b	CONSULTANTS	43b	33,457	32,425	707
c	BOOKS, DUES, FEES, SUBSCRIPTIONS	43c	10,416	9,357	434
d	OUTREACH & MEETING EXPENSES	43d	9,836	9,740	66
e	PROMOTIONAL & ADVERTISING	43e	2,441	2,010	295
f	INTERNET AND TECH SERVICES	43f	2,123	1,799	222
g		43g	0	0	0
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	687,091	585,965	67,782

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0, (ii) the amount allocated to Program services \$ 0; (iii) the amount allocated to Management and general \$ 0, and (iv) the amount allocated to Fundraising \$ 0

Part III Statement of Program Service Accomplishments (See the instructions)

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.

What is the organization's primary exempt purpose? ► Free Legal Representation 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 LITIGATION AND OTHER ADVOCACY - Represents clients (individuals below 200% of the federal poverty level) before administrative agencies and state and federal courts on a variety of issues, including food assistance, health care, and income maintenance programs such as TANF and General Assistance. (Grants and allocations \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	112,485
b HEALTH CARE Performs research and policy analysis, and develops strategies to improve access to health care for low-income individuals and families. Specific activities include protecting and expanding access to health care for 270,000 Medicaid enrollees and improving prescription drug coverage for 75,000 low-income seniors and people with disabilities. (Grants and allocations \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	237,954
c TANF and Parents as Scholars - Performs research and policy analysis, and develops strategies to improve Maine's public benefit program (Temporary Assistance to Needy Families - TANF), including opportunities for higher education and training so that participants can secure employment and achieve economic security. Specific activities include sustaining benefits for over 12,000 families receiving TANF and close to 1,000 Parents as Scholars participants, as well as improving benefits for those transitioning into the workforce. (Grants and allocations \$ 17,000) If this amount includes foreign grants, check here <input type="checkbox"/>	91,274
d MAIN: Conducts outreach, organizing, and education for the Maine Association of Interdependent Neighborhoods (MAIN), a grassroots coalition of low-income people and organizations that work with low-income populations. Expenses include a periodic newsletter, meeting costs (such as food, space rental and travel), and postage/printing for notices and other outreach materials. (Grants and allocations \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	54,233
e Other program services (attach schedule) (Grants and allocations \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	90,019
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	585,965

Part IV Balance Sheets (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash—non-interest-bearing		45	
	46 Savings and temporary cash investments	363,014	46	455,259
	47 a Accounts receivable	47a 0		
	b Less: allowance for doubtful accounts	47b 0	0	47c 0
	48 a Pledges receivable	48a 0		
	b Less: allowance for doubtful accounts	48b 0	0	48c 0
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		0	50a 0
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b
	51 a Other notes and loans receivable (attach schedule)	51a 0		
	b Less: allowance for doubtful accounts	51b 0	0	51c 0
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 a Investments—publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54a 0
	b Investments—other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b 0
	55 a Investments—land, buildings, and equipment basis	55a 247,155		
	b Less: accumulated depreciation (attach schedule)	55b 60,638	195,676	55c 186,517
	56 Investments—other (attach schedule)		0	56 0
	57 a Land, buildings, and equipment basis	57a 0		
b Less: accumulated depreciation (attach schedule)	57b 0	0	57c 0	
58 Other assets, including program-related investments (describe <input type="checkbox"/> See attached statement)		0	58 0	
59 Total assets (must equal line 74) Add lines 45 through 58		558,690	59 641,776	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63 0
	64 a Tax-exempt bond liabilities (attach schedule)		0	64a 0
	b Mortgages and other notes payable (attach schedule)		0	64b 0
	65 Other liabilities (describe <input type="checkbox"/> PENSION & PAYROLL DEDUCTIONS)		20,353	65 20,997
66 Total liabilities. Add lines 60 through 65		20,353	66 20,997	
Net Assets or Fund 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	488,087	67 543,584	
	68 Temporarily restricted	50,250	68 77,195	
	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)		538,337	73 620,779
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		558,690	74 641,776

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) _____	b4		0
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	0
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		0
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12) Add lines c and d		e	0

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

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify) _____	b4		0
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	0
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) _____	d2		0
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17) Add lines c and d		e	0

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(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 plans	(E) Expense account and other allowances
Name Sara Gagne-Holm Str 33 Newland Avenue City Augusta ST ME ZIP 04330	Title Exec Dir Hr/WK 40	68,497	4,618	0
Name Kathy Moore Str 92 Western Ave City Fairfield ST ME ZIP 04937	Title President Hr/WK 2-5 hrs/mo	0	0	0
Name Rachel Lowe Str 33 Bramblewood Rd City Auburn ST ME ZIP 04210	Title Vice President Hr/WK 2-5 hrs/mo	0	0	0
Name Charles Dingman Str PO Box 1058 City Augusta ST ME ZIP 04332	Title Secretary Hr/WK 2-5 hrs/mo	0	0	0
Name Jerrol Crouter Str 245 Commercial St City Portland ST ME ZIP 04101	Title Treasurer Hr/WK 2-5 hrs/mo	0	0	0
Name Beverly Baker Str PO Box 2067 City Augusta ST ME ZIP 04338	Title Member Hr/WK 1-3 hrs/mo	0	0	0
Name Shannon Collins Str 46 Winter Drive City Farmingdale ST ME ZIP 04344	Title Member Hr/WK 1-3 hrs/mo	0	0	0
Name Cheryl Harrington Str 10 Narrows Pond Rd City Winthrop ST ME ZIP 04364	Title Member Hr/WK 1-3 hrs/mo	0	0	0
Name Chaya Kallberg Str 4100 College Station City Brunswick ST ME ZIP 04011	Title Member Hr/WK 1-3 hrs/mo	0	0	0
Name See Attached Str City ST ZIP	Title Hr/WK	0	0	0

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

	Yes	No
75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 15		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" If "Yes," attach a statement that includes the information described in the instructions	75c	X
d Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>Joanne D'Arcange</u> Str <u>1414 Forest Ave, #12</u> City <u>Portland</u> ST <u>ME</u> ZIP <u>04103</u>	0	5,000	0	0
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				

Part VI Other Information (See the instructions)

	Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	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	77	X
78 a 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? If "Yes," attach a statement	79	X
80 a 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 <u>▶ Maine Equal Justice Project</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a Enter direct and indirect political expenditures. (See line 81 instructions)	81a	0
b Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)

Table with columns for question number, question text, Yes, and No. Includes questions 82a through 91b regarding organizational expenses, compliance, and financial reporting.

Part VI Other Information (continued)

- c At any time during the calendar year, did the organization maintain an office outside of the United States? Yes No
 If "Yes," enter the name of the foreign country **91c** _____ X
- 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here
 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 the instructions)

Note: 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 EDUCATIONAL SERVICES					2,500
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	20,119	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	2,276	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (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 _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		22,395	2,500
105 Total (add line 104, columns (B), (D), and (E))					24,895

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)

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	Trainings to tax-exempt orgs serving low income people regarding law changes and related issues

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI

Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a			
b			
c			
Totals				0

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a			
b			
c			
Totals				0

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	Yes	No
		X

Please Sign Here

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

Jerral A. Crater

Signature of officer _____ Date 7/22/08

Jerral A. Crater, Treasurer

Type or print name and title _____

Paid Preparer's Use Only	Preparer's signature <u>Al Aucella, EA</u>	Date <u>7/17/2008</u>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst X) <u>P00076293</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>Al Aucella 69 Field Road, Falmouth, ME 04105</u>	EIN <u>01-0462899</u>	Phone no <u>207-781-3853</u>	

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization: **MAINE EQUAL JUSTICE PARTNERS**
Employer identification number: **04-3346273**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions 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
Sara Gagne- Holmes See Form 990, Part V-A listing				
Jack Comart, 122 P Ridge Road Readfield, ME 04355	Litigation Director 40	62,760	12,677	
Christine Hastedt, 88 Ringrose Road Freeport, ME 04032	Public Policy Director 40	57,355	12,328	
Deborah Curtis, 55 Old Kents Hill Road Readfield, ME 04355	Associate Director 40	51,957	3,121	
Total number of other employees paid over \$50,000 ▶		0		

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions 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 II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ. Schedule A (Form 990 or 990-EZ) 2007

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
<p>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 ► \$ <u>34,506</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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</p>	X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)		X
b Did the organization have a section 403(b) annuity plan for its employees?		X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g		X
b Did the organization make any taxable distributions under section 4966?		X
c Did the organization make a distribution to a donor, donor advisor, or related person?		X
d Enter the total number of donor advised funds owned at the end of the tax year ► _____		
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____		
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► _____		0
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____		0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions)

I certify that 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)
- 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 City ST Country
- 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)
- 11 a 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)
- 11 b 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
					0
					0
					0
					0
					0
					0
Total					0

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 of the instructions)

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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total		
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	632,880	715,509	571,187	677,238	2,596,814		
16 Membership fees received					0		
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	4,920	13,224	85	975	19,204		
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	18,923	12,824	5,925	4,054	41,726		
19 Net income from unrelated business activities not included in line 18					0		
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0		
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					0		
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	-4,569				-4,569		
23 Total of lines 15 through 22	652,154	741,557	577,197	682,267	2,653,175		
24 Line 23 minus line 17	647,234	728,333	577,112	681,292	2,633,971		
25 Enter 1% of line 23	6,522	7,416	5,772	6,823			
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a	52,679	
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b	314,627	
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c	2,633,971	
d Add Amounts from column (e) for lines	18 41,726	19	22 -4,569	26b 314,627	26d	351,784	
e Public support (line 26c minus line 26d total)					26e	2,282,187	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f	86.64%	
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year						
(2006)	N/A	(2005)	N/A	(2004)	N/A	(2003)	N/A
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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 11b, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year							
(2006)	N/A	(2005)	N/A	(2004)	N/A	(2003)	N/A
c Add Amounts from column (e) for lines	15	16	17	20	21	27c	0
d Add Line 27a total and line 27b total					27d	0	
e Public support (line 27c total minus line 27d total)					27e	0	
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	0.00%	
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	0.00%	
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15							

Part V Private School Questionnaire (See page 9 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A ¹	N/A ¹	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?				
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?				
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)				
32	Does the organization maintain the following				
a	Records indicating the racial composition of the student body, faculty, and administrative staff?				
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?				
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?				
d	Copies of all material used by the organization or on its behalf to solicit contributions? 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?				
b	Admissions policies?				
c	Employment of faculty or administrative staff?				
d	Scholarships or other financial assistance?				
e	Educational policies?				
f	Use of facilities?				
g	Athletic programs?				
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)				
34 a	Does the organization receive any financial aid or assistance from a governmental agency?				
b	Has the organization's right to such aid ever been revoked or suspended? 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				

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" 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)		4,888
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		29,618
38	Total lobbying expenditures (add lines 36 and 37)	0	34,506
39	Other exempt purpose expenditures		652,585
40	Total exempt purpose expenditures (add lines 38 and 39)	0	687,091
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount 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		128,064
42	Grassroots nontaxable amount (enter 25% of line 41)	0	32,016
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0	0

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 13 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period					
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total	
45	Lobbying nontaxable amount	128,064	114,975	126,989	114,132	484,160
46	Lobbying ceiling amount (150% of line 45(e))					726,240
47	Total lobbying expenditures	34,506	19,570	25,893	31,654	111,623
48	Grassroots nontaxable amount	32,016	28,744	31,747	28,533	121,040
49	Grassroots ceiling amount (150% of line 48(e))					181,560
50	Grassroots lobbying expenditures	4,888	2,048	6,152	5,585	18,673

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions)

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

- 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.)

Yes	No	Amount
		N/A
		N/A
		N/A
		N/A
		N/A
		N/A
		0

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

**MAINE EQUAL JUSTICE PARTNERS 04-3346273
2007 FORM 990 ATTACHMENT**

PART II, Line 22b. Other Grants & Allocations

The following are GRANTS out to support training activities of local organizations. All the below noted GRANTS were to support training of staffs so they could assist their clients in meeting the new federal Medicaid citizenship verification requirements:

WESTERN MAINE COMMUNITY ACTION, PO Box 200, East Wilton, ME 04234-0200 \$3,000

NAMI MAINE, 1 Bangor Street, Augusta, ME 04330 \$3,000

PINE TREE LEGAL ASSISTANCE, PO Box 547, Portland, ME 04112 \$3,000

THE SPURWINK INSTITUTE, 60 Pineland Drive #4, New Gloucester, ME 04260 \$5,000

KENNEBEC VALLEY COMMUNITY ACTION, 97 Water Street, Waterville, ME 04901 \$3,000

PART II, Line 42 and IV, Line 57: LAND, BUILDINGS, & EQT -- and DEPRECIATION:

30 year, Straight-line depreciation:

	Cost Basis	07 Deprec	Past-Yr Deprec	12/31/07 Basis
Building & Improvements 1/1/02	\$200,058	\$6,669	\$40,011	\$153,378
2002 Improvements	7,246	241	1,208	5,797
2003 Improvements (#126 unit only)	12,640	421	1,685	10,534
2004 Improvements (#126 unit only)	5,438	181	544	4,713
2005 Improves (roof on rental prop)	7,500	250	500	6,750
<i>360 month, straight-line:</i>				
Oct 2006 Impr (driveway grading)	2,250	19	19	2,212
Dec 2006 Impr (#126 Oil Tank)	2,062	6	6	2,050
SUB-TOTALS	\$237,194	\$7,787	\$43,973	\$185,434

Dell Computer (3 yr SL, 10/03)	1,153	0	1,153	0
Dell Laptop (3 yr SL, 12/04--start in 05)	1,349	450	899	0
CPUs (3 yr SL, 2005)	3,853	1,284	2,569	0
Dell Server (3 yr SL, 2005)	1,100	367	733	0
Dell Laptop (3 yr SL, 2005)	1,062	354	708	0
Dell Laptop (3 yr SL, Mar 07)	1,444	361	0	1,083

TOTAL BLDGS & EQT **\$247,155** **\$10,603** **\$50,035** **\$186,517**

(total deprec = 60,638)

***Of the \$10,603 Current Depreciation**, \$3,425 is an expense of renting 45.82% of the space and is part of the Rent Expense line 6b on page 1 of the Form 990. The remaining \$7,178 appears on Page 2, Line 42.

***The Accum Depreciation of \$60,638 and Basis of \$186,517** are as shown on Part IV, Line 57 b and c.

**MAINE EQUAL JUSTICE PARTNERS 04-3346273
2007 FORM 990 ATTACHMENT (continued)**

PART III e. Statement of Program Service Accomplishments (continued from 990):

SUPPORTS FOR LOW-WAGE WORKERS: Performs research and policy analysis, develops strategies to improve conditions and opportunities for low-wage workers, and produces client education materials. Specific activities include increasing the minimum wage, providing opportunities for low-wage workers to access higher education and training, and conducting outreach and education to low-wage workers with regard to labor law.
.....\$55,513 total.

LOBBYING: Includes direct lobbying staff time to influence legislation as well as production and distribution of materials sent directly to legislators. Grassroots lobbying includes encouraging the public to contact their legislators or take other action to influence legislation.....\$34,506 total.

PART V: LIST OF OFFICERS, DIRECTORS, TRUSTEES & KEY EMPLOYEES (continued):

All below are "Members" Ave hrs/mo: 1-3 hrs/mo; Compensation: 0; Benefits 0; Expense Accts 0

- John McCall, 301 Cottage Road, S. Portland ME 04106
- Marc Mutty, PO Box 11559, Portland ME 04103
- Rachael Newman, 256 Cathance Road, Topsham, ME 04056
- John Pelletier, 171 State House Station, Augusta, ME 04333
- Roger Putnam, PO Box 586, Portland ME 04112-0586
- Sharon Treat, 7 Bowman St, Farmingdale, ME 04344
- Emily Wood, 760 Bakerstown Road, Poland, ME 04274

FORM 990, SCHEDULE A:

PART IV-A SUPPORT SCHEDULE, Line 22. Misc Income

2006: \$-4,569 reflects the Fair Market Value Net Loss (not including Contributions generated) from the 10th Anniversary celebration dinner.