

EXTENSION ATTACHED

OMB No. 1545-0047

Form 990

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)

2003

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.

For the 2003 calendar year, or tax year beginning 07/01, 2003, and ending 06/30/2004

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
99 HUDSON STREET, 14TH FLOOR
City or town, state or country, and ZIP + 4
NEW YORK, NY 10013

D Employer identification number 13-2722664
E Telephone number (212) 219-3360
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
H(c) Are all affiliates included? Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: PRLDEF.ORG

J Organization type (check only one) 501(c) (3) 4947(a)(1) or 527

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 the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 2,191,578.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Total revenue: 1,974,494. Total expenses: 1,618,848. Net assets at end of year: 535,999.

CLIENT COPY

STMT 20

STMT 1

STMT 2

STMT 3

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 page 22 of 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
Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
22				
23 Specific assistance to individuals (attach schedule)				
24				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.	69,231.	55,766.	10,135.	3,330.
26 Other salaries and wages	689,463.	555,364.	100,944.	33,155.
27 Pension plan contributions				
28 Other employee benefits	271,947.	219,054.	39,816.	13,077.
29 Payroll taxes	58,134.	46,827.	8,511.	2,796.
30 Professional fundraising fees				
31 Accounting fees	19,000.		19,000.	
32 Legal fees				
33 Supplies	8,522.	6,305.	1,280.	937.
34 Telephone	21,766.	18,339.	2,149.	1,278.
35 Postage and shipping	8,697.	8,427.	113.	157.
36 Occupancy	115,278.	102,597.	6,340.	6,341.
37 Equipment rental and maintenance	43,930.	29,283.	7,774.	6,873.
38 Printing and publications	19,035.	15,962.	12.	3,061.
39 Travel	7,188.	5,023.	75.	2,090.
40 Conferences, conventions, and meetings	1,878.	1,878.		
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	103,378.	92,272.	5,553.	5,553.
43 Other expenses not covered above (itemize): STMT 4	181,401.	111,058.	20,054.	50,289.
b _____				
c _____				
d _____				
e _____				
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	1,618,848.	1,268,155.	221,756.	128,937.

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 \$ _____; (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 page 25 of the instructions.)

What is the organization's primary exempt purpose? STMT 5	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a PROJECT AYUDA	
(Grants and allocations \$ _____)	390,458.
b LITIGATION	
(Grants and allocations \$ _____)	236,538.
c POLICY	
(Grants and allocations \$ _____)	355,484.
d EDUCATION	
(Grants and allocations \$ _____)	210,315.
e Other program services (attach schedule) STMT 6	75,360.
(Grants and allocations \$ _____)	1,268,155.

Part IV Balance Sheets (See page 25 of 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	9,215.	45	66.	
	46	Savings and temporary cash investments	736,547.	46	599,562.	
	47a	Accounts receivable		47a		
	b	Less: allowance for doubtful accounts		47b	47c	
	48a	Pledges receivable		48a		
	b	Less: allowance for doubtful accounts		48b	48c	
	49	Grants receivable	122,343.	49	282,616.	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a	Other notes and loans receivable (attach schedule)		51a		
	b	Less: allowance for doubtful accounts		51b	51c	
	52	Inventories for sale or use		52		
	53	Prepaid expenses and deferred charges	15,813.	53	9,545.	
	54	Investments - securities (attach schedule) STMT 7 , <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	91,115.	54	248,887.	
	55a	Investments - land, buildings, and equipment: basis		55a		
	b	Less: accumulated depreciation (attach schedule)		55b	55c	
56	Investments - other (attach schedule)		56			
57a	Land, buildings, and equipment: basis	2,616,536.	57a			
b	Less: accumulated depreciation (attach schedule) STMT 19	1,319,681.	57b	57c		
58	Other assets (describe STMT 8)	28,042.	58	30,065.		
59	Total assets (add lines 45 through 58) (must equal line 74)	2,312,393.	59	2,467,602.		
Liabilities	60	Accounts payable and accrued expenses	301,483.	60	192,574.	
	61	Grants payable		61		
	62	Deferred revenue		62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	b	Mortgages and other notes payable (attach schedule) STMT 9	1,500,000.	64b	1,500,000.	
	65	Other liabilities (describe STMT 10)	295,727.	65	239,029.	
66	Total liabilities (add lines 60 through 65)	2,097,210.	66	1,931,603.		
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	-677,654.	67	-567,977.	
	68	Temporarily restricted	310,837.	68	521,976.	
	69	Permanently restricted	582,000.	69	582,000.	
	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; column (B) must equal line 21)	215,183.	73	535,999.	
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	2,312,393.	74	2,467,602.	

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 VI Other Information (See page 28 of the instructions.)

Table with columns for question number, question text, and Yes/No columns. Rows include questions 76 through 92 regarding organizational activities, financials, and compliance.

Part VII Analysis of Income-Producing Activities (See page 33 of 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 EDUCATION					73,310.
b LEGAL FEES RECEIVED					1,256.
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					
96 Dividends and interest from securities			14	8,045.	
97 Net rental income or (loss) from real estate:					
a debt-financed property			30	8,104.	
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	43,530.	
101 Net income or (loss) from special events			01	243,597.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b MISC. INCOME			01	307.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				303,583.	74,566.
105 Total (add line 104, columns (B), (D), and (E))					378,149.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of 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).
16	STMT 16

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of 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	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of 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).

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.

Please Sign Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. W) _____

Firm's name (or yours if self-employed), address, and ZIP + 4: **AMER EXP TAX & BUS SVCS INC**
1185 AVENUE OF THE AMERICAS
NEW YORK, NY 10036 EIN **41-1795707** Phone no _____

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.)

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

OMB No. 1545-0047

2003

Name of the organization **PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.** Employer identification number **13-2722664**

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
ANGELO FALCON 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	DIRECTOR, POLICY 40	71,105.	NONE	NONE
EVETTE SOTO MALDONANDO 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	STAFF ATTORNEY 40	58,925.	NONE	NONE
FOSTER MAER 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	DIRECTOR, LITIGATION 40	80,446.	NONE	NONE
JACKSON CHIN 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	STAFF ATTORNEY 40	56,169.	NONE	NONE
Total number of other employees paid over \$50,000		NONE		

Part II 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		NONE

Part III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		X
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 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)? STMT 17	X	
e	Transfer of any part of its income or assets?		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
b	Do you have a section 403(b) annuity plan for your employees?		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

- 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 ► _____
 - 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 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 page 5 of the instructions.)

(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 page 6 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.

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2002, (b) 2001, (c) 2000, (d) 1999, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit without charge; 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23.

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24; 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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts; c Total support for section 509(a)(1) test: Enter line 24, column (e); d Add: Amounts from column (e) for lines: 18 151,600. 19 640,336. 22 640,336. 26b 3,678,792.; e Public support (line 26c minus line 26d total); 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," 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: (2002) (2001) (2000) NOT APPLICABLE (1999)

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 11, 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: (2002) (2001) (2000) (1999)

c Add: Amounts from column (e) for lines: 15 16 17 20 21; d Add: Line 27a total and line 27b total; e Public support (line 27c total minus line 27d total); f Total support for section 509(a)(2) test: Enter amount from line 23, column (e); g Public support percentage (line 27e (numerator) divided by line 27f (denominator)); 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 1999 through 2002, 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 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV) **NOT APPLICABLE**

		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:		
32a	a Records indicating the racial composition of the student body, faculty, and administrative staff?		
32b	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
32c	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
32d	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:		
33a	a Students' rights or privileges?		
33b	b Admissions policies?		
33c	c Employment of faculty or administrative staff?		
33d	d Scholarships or other financial assistance?		
33e	e Educational policies?		
33f	f Use of facilities?		
33g	g Athletic programs?		
33h	h Other extracurricular activities? 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?		
34b	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 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

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)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
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		
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

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 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(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

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
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.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2003

Name of organization

**PUERTO RICAN LEGAL DEFENSE &
EDUCATION FUND, INC.**

Employer identification number

13-2722664

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 70(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list **any** charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization **PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.**

Employer identification number
13-2722664

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<p><u>THE SCHERMAN FOUNDATION</u></p> <p><u>16 EAST 52ND STREET, STE 601</u></p> <p><u>NEW YORK, NEW YORK 10022-5306</u></p>	25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	<p><u>ROCKEFELLER BROTHERS FUND</u></p> <p><u>437 MADISON AVENUE</u></p> <p><u>NEW YORK, NEW YORK 10022-7001</u></p>	125,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	<p><u>THE FORD FOUNDATION</u></p> <p><u>320 EAST 43RD STREET</u></p> <p><u>NEW YORK, NY 10017</u></p>	700,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	<p><u>MISCELLANEOUS < 2% OF LINE 1D</u></p>	65,445.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	<p><u>HISPANIC FEDERATION</u></p> <p><u>130 WILLIAM STREET, 9TH FLOOR</u></p> <p><u>NEW YORK, NY 10038</u></p>	40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	<p><u>UNITED WAY</u></p> <p><u>2 PARK AVENUE</u></p> <p><u>NEW YORK, NY 10016</u></p>	25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization	PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.	Employer identification number	13-2722664
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Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	<u>AETNA FOUNDATION INC</u> <u>151 FARMINGTON AVENUE, RE1B</u> <u>HARTFORD, CT 06156</u>	<u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	<u>W. K. KELLOGG FOUNDATION</u> <u>ONE WALL STREET STE 19TH FLR</u> <u>NEW YORK, NY 10286</u>	<u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	<u>J. P. MORGAN CHASE FOUNDATION</u> <u>270 PARK AVENUE</u> <u>NEW YORK, NY 10017</u>	<u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	<u>RAGEN MACKENZIE/NEUKON FAMILY FOUNDATION</u> <u>630 5TH AVENUE</u> <u>NEW YORK, NY 10111</u>	<u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	<u>BRISTOL MEYERS SQUIBB FOUNDATION</u> <u>345 PARK AVENUE</u> <u>NEW YORK, NY 10154</u>	<u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	<u>CHEVRON TEXACO FOUNDATION</u> <u>6001 BOLLINGER CANYON ROAD STE A2328</u> <u>SAN RAMON, CA 94583</u>	<u>350,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

RM 990, PART I - EXCLUDED CONTRIBUTIONS

DESCRIPTION

AMOUNT

FUNDRAISING DINNER BANQUET

40,275.

TOTAL

40,275.
=====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
FUNDRAISING DINNER BANQUET	375,200.	131,603.	243,597.
TOTALS	375,200.	131,603.	243,597.

RM 990, PART I - OTHER DECREASES IN FUND BALANCES
 =====

DESCRIPTION -----	AMOUNT -----
UNREALIZED DEPRECIATION ON INVESTMENTS	34,830.
TOTAL	----- 34,830. =====

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
PROFESSIONAL FEES	169,255.	99,421.	19,554.	50,280.
EXPERT FEES AND COURT COSTS	11,363.	11,363.		
OTHER	783.	274.	500.	9.
TOTALS	181,401.	111,058.	20,054.	50,289.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
=====

TO PROVIDE LEGAL DEFENSE AND EDUCATION TO PUERTO RICANS AND OTHER
LATINOS AND TO ENSURE THEIR EQUAL PROTECTION UNDER THE LAW.

FORM 990, PART III - OTHER PROGRAM SERVICES

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
ENVIRONMENTAL JUSTICE		42,280.
CIVIC ENGAGEMENT		33,080.
TOTALS		75,360.

FORM 990, PART IV - INVESTMENTS - SECURITIES

=====

DESCRIPTION	ENDING BOOK VALUE
-----	-----
U.S. GOVT.OBLIGATIONS	248,887.
TOTALS	----- 248,887. =====

FORM 990, PART IV - OTHER ASSETS
=====

DESCRIPTION -----	ENDING BOOK VALUE -----
ESCROW DEPOSITS	30,065.
TOTALS	----- 30,065. =====

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE
 =====

LENDER: THE FORD FOUNDATION
 ORIGINAL AMOUNT: 1,500,000.
 INTEREST RATE: 1.000000
 DATE OF NOTE: 05/30/2003
 MATURITY DATE: 12/12/2014
 REPAYMENT TERMS: 1ST 8 QRTLY PMTS INTEREST ONLY, THEN QRTLY \$39,453

BEGINNING BALANCE DUE	1,500,000.
ENDING BALANCE DUE	1,500,000.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	1,500,000.
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TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	1,500,000.
------------------------------------------------	------------

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
ESCROW DEPOSITS PAYABLE	30,065.
CAPITAL LEASE OBLIGATION	8,964.
BANK LINE OF CREDIT-6.25%, DUE 6/30/2005	200,000. NONE
TOTALS	239,029.

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

=====

DESCRIPTION -----	AMOUNT -----
RENTAL EXPENSES	29,696.
TOTAL	----- 29,696. =====

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

=====

DESCRIPTION

AMOUNT

RENTAL EXPENSES

29,696.

TOTAL

29,696.
=====

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
WILLIAM F. CALLEJO, ESQ 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE 1	NONE	NONE	NONE
MARTIN H. ZUCKERMAN, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE 1	NONE	NONE	NONE
DIANA A. CORREA, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE 1	NONE	NONE	NONE
FELIX A. MANTILLA 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE 1	NONE	NONE	NONE
ANA M. BARRIO 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE 1	NONE	NONE	NONE
JOSE S. REYNOSO 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE 1	NONE	NONE	NONE
ISRAEL COLON 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
GABRIEL GUERRA-MONDRAGON 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
EUGENE RIVERA 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
ROBERT F. ROSARIO, CPA 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
JOY BARBOSA CHAVES 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
WILLIAM A. BREWER, III, ESQ 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
DIANA ORANTES CERESI 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
HECTOR GONZALEZ, ESQ 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
JORGE SUAREZ - VELEZ 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
RONALD TABAK 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
FRANK VASQUEZ 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
LINDA WILLETT 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
JUAN R. ZALDUONDO VIERA, ESQ 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE 1	NONE	NONE	NONE
CESAR A. PERALES 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013	PRES. & GEN COUNSEL 40	69,231.	NONE	NONE
GRAND TOTALS		69,231.	NONE	NONE

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

=====

LINE NO. ---	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES -----
--------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------

93AB	PROGRAM SERVICE REVENUE REPRESENTS AMOUNTS RECOVERED FROM
93AB	THE RENDERING OF EDUCATIONAL SERVICES. THE REVENUES ARE USED
93AB	OFFSET COSTS OF PROVIDING BELOW MARKET SERVICE OF LSAT
93AB	PREPARATION COURSES TO LATINO AND OTHER DISADVANTAGED
93AB	STUDENTS WHO ARE PLANNING TO ATTEND LAW SCHOOL.

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

=====

SEE FORM 990, PART V

SCHEDULE A, PART IV-A - OTHER INCOME

DESCRIPTION	2002	2001	2000	1999	TOTAL
SPECIAL EVENTS	384,726.	478,164.	-108,143.	-115,454.	639,293.
MISCELLANEOUS	1,043.				1,043.
TOTALS	385,769.	478,164.	-108,143.	-115,454.	640,33

PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.
 FEDERAL FORM 990 FIXED ASSETS DETAIL
 JUNE 30, 2004
 EIN 13-2722664

	COST 6/30/2004	ACCUMULATED DEPRECIATION 6/30/2003	DEPRECIATION EXPENSES FYE 6/30/04	ACCUMULATED DEPRECIATION 6/30/2004
Building and Improvements	1,873,087	544,435	76,752	621,187
Furniture and Equipment	535,210	449,731	40,524	490,255
Legal Reference Works	208,239	208,161	78	208,239
Total	2,616,536	1,202,327	117,354	1,319,681

Breakdown of Depreciation Expense Charges:

Program, Management and General and Fund Raising - FORM 990, PART II	103,378
Direct charges against rental income - INCLUDED IN RENTAL EXPENSES	13,976
Total Depreciation Expenses	117,354

PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC
FEDERAL FORM 990 - PAGE 1, LINE 8C
EIN: 13-2722664

GAIN ON SALE OF PUBLICLY TRADED STOCK

43,530

Form **8868**

(December 2000)

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box X

• If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.	Employer identification number 13-2722664
	Number, street, and room or suite no. If a P.O. box, see instructions. 99 HUDSON STREET, 14TH FLOOR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10013	

File by the due date for filing your return. See instructions.

Check type of return to be filed (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T(sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

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

• If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 02/15, 2005 to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
 ▶ tax year beginning 07/01, 2003, and ending 06/30, 2004

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

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 ▶ C.P.A. Date ▶ _____

For Paperwork Reduction Act Notice, see Instruction

Form **8868** (12-2000)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **X**
- Note: **Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.	Employer identification number 13-2722664
	Number, street, and room or suite no. If a P.O. box, see instructions. 99 HUDSON STREET, 14TH FLOOR	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10013	

Check type of return to be filed (File a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 6069	

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the **whole** group, check this box . If it is for **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 05/16/2005

5 For calendar year _____, or other tax year beginning 07/01/2003 and ending 06/30/2004

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

7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED IN ORDER TO PREPARE AND FILE A COMPLETE AND ACCURATE RETURN.

8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

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 *[Handwritten Signature]* Title C. P. A. P00029738 Date 2/10/05

Notice to Applicant - To Be Completed by the IRS

We have approved this application. Please attach this form to the organization's return.

We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's 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 the organization's return.

We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

We cannot consider this application because it was filed after the due date of the return for which an extension was requested.

Other _____

By: _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name AMER EXP TAX & BUS SVCS INC
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 1185 AVENUE OF THE AMERICAS
	City or town, province or state, and country (including postal or ZIP code) NEW YORK, NY 10036

EXTENSION APPROVED
MAR 6 3 2005
FIELD OFFICE
SUBMISSION PROCESSING CENTER