PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 46-27-10

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Form	220	

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.



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

AF	or th	e 2021 calendar year, or tax year beginning and ending	J		
B c	Check if pplicab	e: C Name of organization	D Employer identified	cation number	
	Addre	^{ss} IMMIGRATION EQUALITY ACTION FUND, INC.			
	Name		27-088804	49	
	Initial	Number and street (or P.0. box if mail is not delivered to street address) Room/s	suite E Telephone number		
	Final return		(212) 714		
	termir ated	City or town, state or province, country, and ZIP or foreign postal code	G Gross receipts \$	75,141.	
	Amen	BROOKLIN, NI 11230	H(a) Is this a group re		
	Applic tion pendi	F Name and address of principal officer: AANON MORKED		? Yes X No	
		SAME AS C ABOVE	H(b) Are all subordinates in		
		empt status: $501(c)(3)$ X $501(c)$ (4) (insert no.) 4947(a)(1) or		list. See instructions	
		te: ▶ IMMIGRATIONEQUALITY.ORG organization: X Corporation Trust Association Other ▶ L	H(c) Group exemption		
	art I	organization: ∐ Corporation ∐ Trust ∐ Association ∐ Other ► L Summary	Year of formation: 2009 N	State of legal domicile: DE	
	1	Briefly describe the organization's mission or most significant activities: THE IMMI	GRATION EQUAL	TY ACTION	
Governance		FUND IS A 501(C)(4) NOT-FOR-PROFIT ORGANIZAT:			
rna	2	Check this box 🕨 🔲 if the organization discontinued its operations or disposed of r	nore than 25% of its net ass		
ove	3			15	
ۍ م	-	Number of independent voting members of the governing body (Part VI, line 1b)		15	
es		Total number of individuals employed in calendar year 2021 (Part V, line 2a)		0	
iviti		Total number of volunteers (estimate if necessary)		15	
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12		0.	
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		0.	
			Prior Year 100,000.	Current Year 75,000.	
an	8	Contributions and grants (Part VIII, line 1h)	0.		
Revenue	10	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,121.	141	
Be	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.	
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	102,121.	75,141.	
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.	
s	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	2,678.	
Ise	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
ens	b	Total fundraising expenses (Part IX, column (D), line 25) • 4, 212.			
per	17				
Expenses		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,687.		
Exper	18	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,687.	6,909.	
	19		7,687. 94,434.	6,909.	
	19	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12	7,687. 94,434. Beginning of Current Year	6,909. 68,232. End of Year	
	19	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16)	7,687. 94,434. Beginning of Current Year 495,030.	6,909. 68,232. End of Year 552,914.	
	19	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26)	7,687. 94,434. Beginning of Current Year 495,030. 13,309.	6,909. 68,232. End of Year 552,914. 2,961.	
Net Assets or Fund Balances	19 20 21 22	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20	7,687. 94,434. Beginning of Current Year 495,030.	6,909. 68,232. End of Year 552,914.	
Net Assets or Lind Balances	19 20 21 22 art II	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20 Signature Block	7,687. 94,434. Beginning of Current Year 495,030. 13,309. 481,721.	6,909. 68,232. End of Year 552,914. 2,961. 549,953.	
D Net Assets or End Balances	19 20 21 22 art II er pena	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20 Signature Block Ities of perjury, J declare that I have examined this return, including accompanying schedules and state	7,687. 94,434. Beginning of Current Year 495,030. 13,309. 481,721.	6,909. 68,232. End of Year 552,914. 2,961. 549,953.	
D Net Assets or Lind Balances	19 20 21 22 art II er pena	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20 Signature Block Ities of perjury, I declare that I have examined this return, including accompanying schedules and state, and complete Declaration of preparer (other than officer) is based on all information of which preparer	7,687. 94,434. Beginning of Current Year 495,030. 13,309. 481,721. atements, and to the best of my barer has any knowledge.	6,909. 68,232. End of Year 552,914. 2,961. 549,953. knowledge and belief, it is	
pund Resears or Bund Relations	19 20 21 22 art II er pena , correa	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20 Signature Block Ities of perjury, I declare that I have examined this return, including accompanying schedules and state, and complete Declaration of preparer (other than officer) is based on all information of which preparer	7,687. 94,434. Beginning of Current Year 495,030. 13,309. 481,721.	6,909. 68,232. End of Year 552,914. 2,961. 549,953. knowledge and belief, it is	
D Net Assets or Lind Balances	19 20 21 22 art II er pena , corree	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12 Total assets (Part X, line 16) Total liabilities (Part X, line 26) Net assets or fund balances. Subtract line 21 from line 20 Signature Block Ities of perjury, J declare that I have examined this return, including accompanying schedules and state	7,687. 94,434. Beginning of Current Year 495,030. 13,309. 481,721. attements, and to the best of my barer has any knowledge. 08/18/20	6,909. 68,232. End of Year 552,914. 2,961. 549,953. knowledge and belief, it is	

	Print/Type preparer's name	Preparer's signature		Date	Check PTIN					
Paid	YIGIT UCTUM, CPA	YIGIT UCTUM,	CPA	07/25/22	self-employed P01269549					
Preparer	Firm's name WEGNER CPAS LLP			Firm'	sEIN ▶ 39-0974031					
Use Only	Firm's address 230 PARK AVE FL	3								
	NEW YORK, NY 101	69-0005		Phon	e no.(212) 551-1724					
May the IRS discuss this return with the preparer shown above? See instructions										
132001 12-0	132001 12-09-21 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2021)									

Form	990 (2021) IMMIGRATION EQUALITY ACTION FUND, INC. 27-0888049 Page 2
Par	
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	THE IMMIGRATION EQUALITY ACTION FUND IS A 501(C)(4) NOT-FOR-PROFIT
	ORGANIZATION INCORPORATED IN SEPTEMBER 2009 TO WORK TOWARD WINNING
	SUPPORT FOR COMPREHENSIVE IMMIGRATION REFORM AND TO ENSURE LGBTQ
	FAMILIES, ASYLUM SEEKERS, AND DETAINEES ARE INCLUDED IN ANY AND ALL
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
	prior Form 990 or 990-EZ?
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
5	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 2 , 475 . including grants of \$ 0 .) (Revenue \$ 0 .)
	IMMIGRATION EQUALITY ACTION FUND LOBBIES CONGRESS ON BEHALF OF LESBIAN,
	GAY, BISEXUAL, TRANSGENDER, QUEER, AND HIV-POSITIVE IMMIGRANTS AND
	THEIR FAMILIES. IT WORKS TO REFORM IMMIGRATION LAW, MEETS WITH KEY
	COMMITTEE MEMBERS IN THE HOUSE AND SENATE, AND WORKS WITH SUPPORTERS TO
	GENERATE LETTERS, PHONE CALLS, AND IN-PERSON MEETINGS WITH CONGRESS.
	THE ACTION FUND LOBBIES CONGRESS TO INCLUDE LGBTQ FAMILIES, ASYLUM
	SEEKERS, AND DETAINEES IN IMMIGRATION REFORM, AND HAS TURNED KEY
	IMMIGRATION ADVOCACY GROUPS INTO ENTHUSIASTIC SUPPORTERS OF LGBTQ
	INCLUSION.
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe on Schedule O.)
Tu	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses > 2,475.
	Form 990 (2021)
132002	12-09-21
	3

Form 99			ACTION	FUND,	INC
Part	hecklist of Required Schedule	es			

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			v
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		v
•	the environment, historic land areas, or historic structures? <i>If</i> "Yes," <i>complete Schedule D, Part II</i>	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	8		x
9	Schedule D, Part III Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for	°		- 23
9	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D. Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			v
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?	101	v	
13	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12b 13	X	X
				X
14а ь	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
5	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			1
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	gan	X (2021)
132003	3 12-09-21	rorm	530	(2021)

132003 12-09-21

IMMIGRATION EQUALITY ACTION FUND, INC. Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	<u> </u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			37
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	054		v
00	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	26		x
27	controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	26		
21	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
00	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
07	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	07		x
38	and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	37		
30	Note: All Form 990 filers are required to complete Schedule O	38	х	
Par		00	23	L
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
-	(gambling) winnings to prize winners?	1c		
132004	↓ 12-09-21	Form	990	(2021)
	5			,

Form 990 (2021)

Form 990		IMMIGRATION				INC.
Part V	Statements R	Regarding Other IRS	S Filings and ⁻	Tax Compli	iance _{(cor}	ntinued)

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a		<u> </u>		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return					
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions	S				37
						X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule of			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a					
	financial account in a foreign country (such as a bank account, securities account, or other financial ac	ccour	nt)?	4a		X
b	If "Yes," enter the name of the foreign country		. (== + =)			
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac			_		v
						X X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transact					
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			<u>5c</u>		
ba	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	-		0	х	
Ŀ.	any contributions that were not tax deductible as charitable contributions?			<u>6a</u>		
D	If "Yes," did the organization include with every solicitation an express statement that such contribution		0	0	v	
	were not tax deductible?			6b	X	
	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and serv					
b			• •	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa			_		
	to file Form 8282?			7c		
	If "Yes," indicate the number of Forms 8282 filed during the year		•			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra					
g	If the organization received a contribution of qualified intellectual property, did the organization file For					
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organizat			7h		
5	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by th	e			
				8		
)	Sponsoring organizations maintaining donor advised funds.					
a				9a		
				9b		
)	Section 501(c)(7) organizations. Enter:		I			
а	Initiation fees and capital contributions included on Part VIII, line 12	10a		-		
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		-		
	Section 501(c)(12) organizations. Enter:		I			
	Gross income from members or shareholders	11a		_		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b		-		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		? 	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		-		
3	Section 501(c)(29) qualified nonprofit health insurance issuers.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		I			
	organization is licensed to issue qualified health plans	13b		-		
	Enter the amount of reserves on hand	13c				
						X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b		
5	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					
	excess parachute payment(s) during the year?			15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.					
5	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incor	ne?	16		X
_	If "Yes," complete Form 4720, Schedule O.					
7	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in a	any				
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.			17		

Form 990	(2021)
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IMMIGRATION EQUALITY ACTION FUND, INC.

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

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X

						Yes	No	
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		15				
iu	If there are material differences in voting rights among members of the governing body, or if the governing	14						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.							
L		46		15				
	Enter the number of voting members included on line 1a, above, who are independent	1b	ny othor	10				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship				0		х	
~	officer, director, trustee, or key employee?				2		~	
3	Did the organization delegate control over management duties customarily performed by or under the				-		v	
_	of officers, directors, trustees, or key employees to a management company or other person?				3		X X	
4	Did the organization make any significant changes to its governing documents since the prior Form 99				4		X	
5	Did the organization become aware during the year of a significant diversion of the organization's asse	ets?			5		X	
6	Did the organization have members or stockholders?				6	X		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or app	point c	one or					
	more members of the governing body?				7a	X		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, sto	ockhol	ders, or					
	persons other than the governing body?				7b	Х		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	⁻ by the	following:					
а	The governing body?				8a	Х		
	Each committee with authority to act on behalf of the governing body?				8b	Х		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read							
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			<u></u>	9		Х	
ec	tion B. Policies (This Section B requests information about policies not required by the Internal Rev							
						Yes	No	
0a	Did the organization have local chapters, branches, or affiliates?				10a		Х	
	If "Yes," did the organization have written policies and procedures governing the activities of such cha							
	and branches to ensure their operations are consistent with the organization's exempt purposes?				10b			
1a	Has the organization provided a complete copy of this Form 990 to all members of its governing body				11a	Х		
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	22101			. 14			
	Did the organization have a written conflict of interest policy? If "No," go to line 13				12a	х		
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise				12a	X		
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If " γ_i				120			
U		,			10-	х		
2	on Schedule O how this was done				12c	X		
3	Did the organization have a written whistleblower policy?				13	x X		
4	Did the organization have a written document retention and destruction policy?				14	Δ		
5	Did the process for determining compensation of the following persons include a review and approval	by inc	lependent					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?							
	The organization's CEO, Executive Director, or top management official				15a		X	
b	Other officers or key employees of the organization				15b		X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.							
6a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	ient wi	th a				_	
	taxable entity during the year?				16a		X	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate		-					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	zation	's					
	exempt status with respect to such arrangements?	<u></u> .	<u></u>		16b			
ec	tion C. Disclosure							
7	List the states with which a copy of this Form 990 is required to be filed $\blacktriangleright NY$							
8	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an	d 990-	T (section 50	01(c)(3)s	only)	availat	ole	
	for public inspection. Indicate how you made these available. Check all that apply.				.,			
	X Own website Another's website X Upon request Other (explain	on Sc	hedule ())					
9	Describe on Schedule O whether (and if so, how) the organization made its governing documents, cor		,	licv, and	financ	cial		
-	statements available to the public during the tax year.							
20	State the name, address, and telephone number of the person who possesses the organization's boo	ks and	records	•				
	KENNY COSGROVE, COSGROVE ACCOUNTING - 845-323-0659							
	<u>KENNY COSGROVE, COSGROVE ACCOUNTING - 845-323-0659</u> 49 PYNGYP ROAD, STONY POINT, NY 10980							
	49 PINGIP RUAD STUNI PULNT NY TU900							

Form 990 (2021)	IMMIGRATION	EQUALITY	ACTION	FUND,	INC.	27-0888049	Page 7		
Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated									
Employees, and Independent Contractors									
Check if Schedu	e O contains a response o	r note to any line	in this Part VII						
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees									
1a Complete this table for al	persons required to be lis	ted. Report comp	ensation for th	e calendar	year ending	with or within the organization's	tax year.		
• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.									
Enter -0- in columns (D), (E), a	nd (F) if no compensation	was paid.							

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

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

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

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

Name and tille Average hours per biols and biols and bio	(A)	(B)			(0	C)			(D)	(E)	(F)
hours per vex. boxsequence is both on the mean of decision and the decision and the decision and the decision and the mean of decision and the mean of decision and the mean of decision and the decision andecision and the decision andecision and the decisi	Name and title		(do		Pos	ition			Reportable	Reportable	Estimated
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Form 990 (2021)

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	990 (2021) IMMIGRATI	ION EQUA	ΓŢ	ΤY	A	CT	'IOI	N	FUND,	INC.	27-08	388(049	P	age 8
Par	VII Section A. Officers, Directors, Trust	tees, Key Emp	ploy	ees,	and	l Hig	ghes	t Co	ompensate	ed Employee	s (continued)				
	(A)	(B)			(0					(D)	(E)			(F)	
	Name and title	Average	(do			ition	l than o	ne	Rep	ortable	Reportable		Es	timate	ed
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		week		cer an	d a di	irecto	r/trust	ee)	fi	rom	from related	1		other	
		(list any	ector							the	organization	I	com	pensa	ition
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		below	ual tru	ional		ploye	t com ee		109	9-NEC)				d relat	
		line)	ndividual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former					orga	anizati	ons
			-	=	õ	ž	ΞЪ	R							
1b	Subtotal]			0.	144,69		1	7,6	31.
с	Total from continuation sheets to Part VI	, Section A					J			0.		0.			0.
d	Total (add lines 1b and 1c)									0.	144,69	92.	1	7,6	31.
2	Total number of individuals (including but ne							o re	eceived mor	re than \$100,	000 of reportable)			
	compensation from the organization														0
														Yes	No
3	Did the organization list any former officer,	director, truste	ee, k	ey e	mpl	oyee	e, or	hig	hest comp	ensated emp	loyee on				
	line 1a? If "Yes," complete Schedule J for su	uch individual						-			-		3		Х
4	For any individual listed on line 1a, is the su														
	and related organizations greater than \$150												4	Х	
5	Did any person listed on line 1a receive or a														
	rendered to the organization? If "Yes." com					-			-			[5		Х
Sec	ion B. Independent Contractors	<u></u>			<u>en e</u>		911								
1	Complete this table for your five highest cor	npensated ind	lepe	nder	nt co	ontra	actor	s th	nat received	d more than \$	100,000 of comp	bensat	ion fro	m	
	the organization. Report compensation for t														
	(A)	,			3					(B)			(C	;)	
	Name and business	address	NC	ONE	3				De	scription of s	ervices	С	ompei		n
								╡							
	Total number of independent contractors (ait = -1	l to 1	the			above) with		ave then				
2	Total number of independent contractors (ir \$100,000 of compensation from the organiz		JL IIN	nied	101	tnos C		ea	above) who	o received mo					
	,,,,													000	

Form **990** (2021)

132008 12-09-21

	<u>1990</u> rt VII	2021) IMMIGRATION EQUALITY I Statement of Revenue	ACTION FUNI	D, INC.	27-0888	049 Page 9
ı a		Check if Schedule O contains a response or note to any lin	e in this Part VIII			
			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
S S	1 a	Federated campaigns 1a				
iran:	b	Membership dues 1b				
Ang. Ang.	с	Fundraising events 1c				
Sift: ar /	d	Related organizations 1d				
imil	е	Government grants (contributions) 1e	-			
Contributions, Gifts, Grants and Other Similar Amounts	f	All other contributions, gifts, grants, and similar amounts not included above If 75,000.				
d Tri	g	Noncash contributions included in lines 1a-1f				
аS	h	Total. Add lines 1a-1f	75,000.			
		Business Code				
<u>ce</u>	2 a					
ervi	b					
n S /eni	c					
Program Service Revenue	d					
roç	e					
ш.	•	All other program service revenue				
	<u>g</u> 3	Total. Add lines 2a-2f Investment income (including dividends, interest, and				
	J	other similar amounts)	141.			141.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	-	(i) Real (ii) Personal				
	6 a	Gross rents 6a				
	b					
	с	Rental income or (loss) 6c				
	d					
	7 a	Gross amount from sales of (i) Securities (ii) Other				
		assets other than inventory 7a				
	b	Less: cost or other basis				
en		and sales expenses 7b				
venue	С	Gain or (loss)				
Re		Net gain or (loss)				
Other Re	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See				
		Part IV, line 18				
	b					
	c	Net income or (loss) from fundraising events				
		Gross income from gaming activities. See				
		Part IV, line 19 9a				
	b					
	с	Net income or (loss) from gaming activities				
	10 a	Gross sales of inventory, less returns				
		and allowances 10a	1			
	b	Less: cost of goods sold 10b				
	С	Net income or (loss) from sales of inventory				
s		Business Code				
eou	11 a					
ellaneo evenue	b					
Miscellaneous Revenue						
Ä	d		+			
	<u>е</u> 12	Total. Add lines 11a-11d Total revenue. See instructions	75,141.	0.	0.	141.
13200	9 12-09		,			Form 990 (2021)

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lo not in	Check if Schedule O contains a respons clude amounts reported on lines 6b.	(A)	(B)	(C)	(D)
	b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
	nts and other assistance to domestic organizations				
and	domestic governments. See Part IV, line 21				
2 Grai	nts and other assistance to domestic				
	viduals. See Part IV, line 22				
	nts and other assistance to foreign				
orga	anizations, foreign governments, and foreign				
	viduals. See Part IV, lines 15 and 16				
	efits paid to or for members				
	npensation of current officers, directors,				
trus	tees, and key employees	260.	228.	2.	30
G Com	pensation not included above to disqualified				
pers	ons (as defined under section 4958(f)(1)) and				
pers	ons described in section 4958(c)(3)(B)				
7 Othe	er salaries and wages	2,041.	1,793.	15.	23
B Pens	sion plan accruals and contributions (include				
secti	ion 401(k) and 403(b) employer contributions)				
Othe	er employee benefits	377.	318.	3.	5
) Pay	roll taxes				
	s for services (nonemployees):				
a Mar	nagement				
b Lega	al				
	ounting	76.		76.	
	bying				
	essional fundraising services. See Part IV, line 17				
	estment management fees				
	er. (If line 11g amount exceeds 10% of line 25,				
-	mn (A), amount, list line 11g expenses on Sch 0.)				
	ertising and promotion				
	ce expenses	1,896.	9.		1,88
	rmation technology	111.	91.	1.	1
	alties				
		28.	23.		
7 Trav					
	ments of travel or entertainment expenses				
	any federal, state, or local public officials				
	Iferences, conventions, and meetings	1,985.	5.		1,98
		±,505•			1,50
	ments to affiliates				
	preciation, depletion, and amortization				
		10.	8.		
	rrance	T (•	•		
abov	<i>ie.</i> (List miscellaneous expenses on line 24e. If				
line 2	24e amount exceeds 10% of line 25, column (A),				
_	unt, list line 24e expenses on Schedule 0.)				
d		125.		125.	
	other expenses	6,909.	2 175	222.	1 01
	I functional expenses. Add lines 1 through 24e	0,909.	2,475.		4,21
	t costs. Complete this line only if the organization				
	rted in column (B) joint costs from a combined				
educ	cational campaign and fundraising solicitation.				

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IMMIGRATION EQUALITY ACTION FUND, INC.

132010 12-09-21

Form 990 (2021)

Part IX Statement of Functional Expenses

13190725 788028 14740.8TX01

Form **990** (2021)

27-0888049 Page 10

13190725 788028 14740.8TX01

IMMIGRATION EQUALITY ACTION FUND, INC.	
heet	

27-0888049 Page 11

		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	328,145.	1	196,054.
	2	Savings and temporary cash investments		2	356,860.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
s	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)		16	552,914.
	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to any current or former officer, director,			
litie		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
Ξ	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	2,961.
	26	Total liabilities. Add lines 17 through 25	13,309.	26	2,961.
		Organizations that follow FASB ASC 958, check here 🕨 🗴			
ces		and complete lines 27, 28, 32, and 33.			
ano	27	Net assets without donor restrictions	481,721.	27	549,953.
Ba	28	Net assets with donor restrictions		28	
pu		Organizations that do not follow FASB ASC 958, check here 🕨 🗌			
Net Assets or Fund Balances		and complete lines 29 through 33.			
sot	29	Capital stock or trust principal, or current funds		29	
set	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
As	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net	32	Total net assets or fund balances	481,721.	32	549,953.
_	33	Total liabilities and net assets/fund balances	495,030.	33	552,914.

Form **990** (2021)

Form 990 (2021)
Part X Balance S

Form	1990 (2021) IMMIGRATION EQUALITY ACTION FUND, INC.	27-088	3049	Pag	_{ge} 12		
Pa	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI						
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,1 6,9			
2	2 Total expenses (must equal Part IX, column (A), line 25)						
3	Revenue less expenses. Subtract line 2 from line 1	3	6	8,2	32.		
4							
5							
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8					
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.		
10							
	column (B))	10	54	9,9	<u>53.</u>		
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII						
				Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a					
	separate basis, consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis			x			
b	b Were the organization's financial statements audited by an independent accountant?						
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,					
	consolidated basis, or both:						
	Separate basis X Consolidated basis Both consolidated and separate basis						
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the						
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х			
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch						
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Audit					
	Act and OMB Circular A-133?		3a		<u> </u>		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	000			

Form **990** (2021)

132012 12-09-21

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

** PUBLIC DISCLOSURE COPY

Schedule of Contributors

► Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

202

Employer identification number

	IMMIGRATION EQUALITY ACTION FUND, INC.	27-0888049
Organization type (ch	neck one):	
Filers of:	Section:	
Form 990 or 990-EZ	\fbox{X} 501(c)(4) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	

	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

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

General Rule

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year

Schedule B (Form 990) (2021)

IMMIGRATION EQUALITY ACTION FUND, INC.

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (d) (c) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 1 X Person Payroll 75,000. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (d) (a) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2021)

123452 11-11-21

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Page 2

Employer identification number

27 - 0888049

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
123453 11-11-21		\$	Schedule B (Form 990) (2021)

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IMMIGRATION EQUALITY ACTION FUND, INC.

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

Schedule B (Form 990) (2021)

Name of organization

Employer identification number

27 - 0888049

Schedule B (Form 990) (2021)

Schedule	B (Form 990) (2021)			Page 4
Name of o	organization			Employer identification number
IMMIG	RATION EQUALITY ACTION	FUND, INC.		27-0888049
Part III	Exclusively religious, charitable, etc., contribu	itions to organizations described in s	ection 501(c)(7), (8), or (10)	
	from any one contributor. Complete columns (completing Part III, enter the total of exclusively religious,	charitable, etc., contributions of \$1,000 or	less for the year. (Enter this info. r	once.) ► \$
())]	Use duplicate copies of Part III if additiona	Il space is needed.		
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Des	scription of how gift is held
		(e) Transfer of git	τ	
	Transferee's name, address, a	and ZIP + 4	Relationship of tr	ansferor to transferee
(a) No.				
from Part I	(b) Purpose of gift	(c) Use of gift	(d) De:	scription of how gift is held
		(e) Transfer of git		
	Transferee's name, address, a	and ZIP + 4	Relationship of tr	ansferor to transferee
(-) N				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Des	scription of how gift is held
		(e) Transfer of git	it	
	Transferee's name, address, a	and ZIP + 4	Relationship of tr	ransferor to transferee
(a) No. from	(b) Purpose of gift	(c) Use of gift		scription of how gift is held
Part I				
		(e) Transfer of git	t	
	Transferee's name, address, a	and ZIP + 4	Relationship of tr	ansferor to transferee
123454 11-1	1-21			Schedule B (Form 990) (2021)

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SCHEDU	LE D
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Department of the Treasury

Internal Revenue Service

(Form	990)
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...

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 l **Open to Public** Inspection

-

Name of the organization IMMIGRATION EQUALITY ACTION FUND,	INC.	Employer identification number 27-0888049
Part I Organizations Maintaining Donor Advised Funds or Other Simil		counts. Complete if the
organization answered "Yes" on Form 990, Part IV, line 6.		·
(a) Donor advised fun	nds ((b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
 5 Did the organization inform all donors and donor advisors in writing that the assets held in 	donor advised fund	ts
are the organization's property, subject to the organization's exclusive legal control?		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant fu		
for charitable purposes and not for the benefit of the donor or donor advisor, or for any oth		
impermissible private benefit?		·
Part II Conservation Easements. Complete if the organization answered "Yes" on	Form 990, Part IV.	line 7.
1 Purpose(s) of conservation easements held by the organization (check all that apply).	,	
	eservation of a histo	prically important land area
		fied historic structure
Preservation of open space		
 Complete lines 2a through 2d if the organization held a qualified conservation contribution 	in the form of a cor	nservation easement on the last
day of the tax year.		Held at the End of the Tax Ye
a Total number of conservation easements		2a
		2b
 b Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) 		2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a his		
listed in the National Register		2d
 3 Number of conservation easements modified, transferred, released, extinguished, or termir 		
year	lated by the organiz	
 4 Number of states where property subject to conservation easement is located 		
 5 Does the organization have a written policy regarding the periodic monitoring, inspection, h 	handling of	
	0	Yes N
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and en	forcina conservatio	
	foreing conservation	in casements during the year
 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcir 	na conservation eas	sements during the year
 Amount of expenses meaned in monitoring, inspecting, manufing of violations, and emotion \$ 	ng conscivation cas	sements during the year
 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of s 	section 170(b)(4)(B)((i)
 and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue a 	nd evnense statem	
balance sheet, and include, if applicable, the text of the footnote to the organization's finar	-	
organization's accounting for conservation easements.	icial statements that	
Part III Organizations Maintaining Collections of Art, Historical Treasur	res. or Other Si	imilar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	····, ······	
1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue	statement and bala	ance sheet works
of art, historical treasures, or other similar assets held for public exhibition, education, or re		
service, provide in Part XIII the text of the footnote to its financial statements that describe		
 b If the organization elected, as permitted under FASB ASC 958, to report in its revenue stat 		a chaot worke of
art, historical treasures, or other similar assets held for public exhibition, education, or rese		
provide the following amounts relating to these items:	sarch in furtherance	or public service,
		¢
(i) Revenue included on Form 990, Part VIII, line 1		
(ii) Assets included in Form 990, Part X		
2 If the organization received or held works of art, historical treasures, or other similar assets		JIOVIGE
the following amounts required to be reported under FASB ASC 958 relating to these items		•
a Revenue included on Form 990, Part VIII, line 1		
b Assets included in Form 990, Part X	<u></u>	
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.		Schedule D (Form 990) 20
132051 10-28-21 18		
TO		

^{2021.04010} IMMIGRATION EQUALITY ACTI 14740.81

	dule D (Form 990) 2021 IMMIGRA	FION EQUAL	ITY . t Hist	ACTION	FUND,	INC.		27-08 r Asset			age 2
	•								• (contii	nued)	
3	Using the organization's acquisition, accessio	on, and other record	s, checł	k any of the	following that	t make si	gnificant i	use of its			
	collection items (check all that apply):		. —	_							
а	Public exhibition	C			change progr						
b	Scholarly research	e		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co							se in Part	XIII.		
5	During the year, did the organization solicit or							_	_	_	_
	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arrang reported an amount on Form 990, Par		ete if the	e organizatio	on answered	"Yes" on	Form 990), Part IV,	line 9, or		
1a	Is the organization an agent, trustee, custodia		iarv for	contribution	s or other as	sets not i	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII a							······ 			
~			lowing .						Amoun	t	
~	Beginning balance						1c				
	Additions during the year										
	Distributions during the year										
	Ending balance								Yes		
	Did the organization include an amount on Fo						• • • • • • • • • • • • • • • • • • • •	L			No
	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete in										
1 41				Prior year	(c) Two yea		0. (d) Three y	voare back	(e) Fou	r vooro	back
_		(a) Current year	(0)	-nor year		IIS DAUK	(u) mee y	Cais Dack	(e) Four	years	Dack
	Beginning of year balance										
	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1	g, column (a	l)) held as:						
а	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
с	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c should be a should be should be a should be a should be a should be should be a should	uld equal 100%.									
3a	Are there endowment funds not in the posses	•	ation tha	at are held a	nd administe	red for the	e organiza	ation			
	by:	5					5			Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
h	If "Yes" on line 3a(ii), are the related organization										
4	Describe in Part XIII the intended uses of the										
Par	t VI Land, Buildings, and Equipm		witterit	iunus.							
	Complete if the organization answered). Part I\	/. line 11a. S	See Form 990). Part X.	line 10.				
	Description of property	(a) Cost or o	-		t or other		cumulate		(d) Boo		•
	Description of property	basis (investr		• • •	(other)	1	preciation	eu	(u) 600	k valu	e
4 -	Land	· · · ·	liony	54315	(30101)						
	Land										
	Buildings										
	Leasehold improvements										
	Equipment										
	Other										
Tota	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	<u>X, colur</u>	nn (B), line 1	0c.)						0.
								Schedul	e D (Forn	n 990)	2021

132052 10-28-21

Schedule	D (Form 990) 2021	IMMIGRATION	EQUALITY	ACTION	N FUND,	INC.	27-0888049	Page 3
Part VI	I Investments - 0	Other Securities.						
	Complete if the orga	anization answered "Yes"	on Form 990, Part	IV, line 11b.	See Form 990), Part X, line 12.		
(a) Desci	iption of security or categ	Ory (including name of security)	(b) Book valu	le	(c) Method of	f valuation: Cost o	or end-of-year market v	alue
(1) Finan	cial derivatives							
(3) Other								
(A)								
(B)								
(C)								
(D)								
(E)								
(F)								
(G)								
(H)								
	(h) must equal Form 990	, Part X, col. (B) line 12.) 🕨						
Part VI	III Investments - I	Program Related.						
		anization answered "Yes"	on Form 990. Part	IV. line 11c.	See Form 990). Part X. line 13.		
	(a) Description of		(b) Book valu				or end-of-year market v	alue
(1)	((-)		(-)		······	
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)	(h)			_				
Part IX		, Part X, col. (B) line 13.) 🕨						
		anization answered "Yes"	on Form 990 Part	IV line 11d	See Form 990) Part X line 15		
			Description		00010111000	5, 1 art X, inte 15.	(b) Book va	مىراد
(4)		(d)	Description					aiue
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
Total. (Co	lumn (b) must equal Fo Other Liabilities	<u>rm 990, Part X, col. (B) line</u>	9 15.)				🕨	
Part A				N/ Para data				
		anization answered "Yes"	on Form 990, Part	IV, line 11e	or 11f. See Fo	rm 990, Part X, IIr		
1.		escription of liability					(b) Book va	alue
	ederal income taxes							0.01
(2) D	UE TO IMMIGE	RATION EQUALI	ĽY				2	,961.
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
Total. (Co	lumn (b) must equal Fo	<u>rm 990, Part X, col. (B) line</u>	25.)				► 2	,961.
2. Liabili	ty for uncertain tax pos	itions. In Part XIII, provide	the text of the fool	tnote to the	organization's	financial stateme	ents that reports the	
organ	ization's liability for unc	ertain tax positions under	FASB ASC 740. C	heck here if	the text of the	e footnote has bee	en provided in Part XIII	

Schedule D (Form 990) 2021

132053 10-28-21

Sche	dule D (Form 990) 2021 IMMIGRATION EQUALITY ACTIO	ON FUND,	INC.	27-08880	49 Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Statem	ents With F	levenue pe	r Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.			
1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
с	Recoveries of prior year grants				
d	Other (Describe in Part XIII.)				
е	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)			5	
Pa	t XII Reconciliation of Expenses per Audited Financial Stater	nents With	Expenses	per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.			
1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
е	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	
Pa	t XIII Supplemental Information.				

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

132054 10-28-21

SC		I	OMB No. 1	545-004	47
	000)		00	~4	
\	Compensated Employees		20	21	
	N Allock to Form 000		Open to	Publ	ic
			Inspe		
Nam		mployer ide	ntificatio	on nur	nber
	IMMIGRATION EQUALITY ACTION FUND, INC.	27-08	8804	9	
Pa	Questions Regarding Compensation k the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, /II, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Fax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or Ib ursement or provision of all of the expenses described above? If "No," complete Part III to explain Ib the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, Ib tee which, if any, of the following the organization used to establish the compensation of the organization to Iish compensation of the CEO/Executive Director, but explain in Part III. Compensation committee Written employment contract Compensation survey or study Torm 990 of other organizations X Approval by the board or compensation committee g the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing ization or a related organization:				
				Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990	0,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or charter travel Housing allowance or residence for personal	use			
	Travel for companions Payments for business use of personal reside	ence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees				
	Discretionary spending account Personal services (such as maid, chauffeur, c	chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or				
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		1b		L
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?		2		<u> </u>
3	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. A tack to Form 990. Concentry and Neweu Sevece Concentry and New Concentry				
	For certain Officers, Directors, Trustess, Key Employees, and Highest Complete if the organization answered "Yes" on Form 990, Part IV, line 23. National to be form 990. Internet of the organization answered "Yes" on Form 990, Part IV, line 23. National to be form 990. Immigration answered "Yes" on Form 990, Part IV, line 23. National to be form 990. Internet of the organization and the organization and the organization check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990. Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel Travel for companions Travel for companication and gross-up payments I dravel for the organization follow a written policy regarding payment or reinbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain Did the organization zerue avaination provide any boxes for me				
	Form 990 of other organizations	imittee			
	During the same still and an entry listed on France 2000, Dark VIII, Octobing A. List days title same the the filling				
4					
-			10		х
a h			4a 4b		X
b c			40 4c		X
U			40		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5					
а			5a		Х
b	Any related organization?		5b		X
6					
	contingent on the net earnings of:				
а	The organization?		6a		X
			6b		X
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments				
			7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the				
			8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in				
		<u></u>	9		l
LHA	For Paperwork Reduction Act Notice, see the Instructions for Form 990.	Schedule	J (Forn	n 990)	2021

Schedule J (Form 990) 2021

990) 2021 IMMIGRATION EQUALITY ACTION FUND, INC. 27-0888049

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) AARON MORRIS	(i)	0.	0.	0.	0.	0.	0.	0.
EXECUTIVE DIRECTOR	(ii)	144,692.	0.	0.	4,186.	13,445.	162,323.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	<u>(ii)</u>							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2021

SCHEDULE O (Form 990)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ.

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



Internal Revenue Service Name of the organization

Employer identification number IMMIGRATION EQUALITY ACTION FUND INC.

27-0888049

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SEPTEMBER 2009 TO WORK TOWARD WINNING SUPPORT FOR COMPREHENSIVE

IMMIGRATION REFORM AND TO ENSURE LGBTQ FAMILIES, ASYLUM SEEKERS, AND

DETAINEES ARE INCLUDED IN ANY AND ALL IMMIGRATION BILL PROPOSALS,

INCLUDING BUT NOT LIMITED TO REFORM OF DETENTION STANDARDS

INADMISSIBILITY REGULATIONS AND ASYLUM STANDARDS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

IMMIGRATION BILL PROPOSALS, INCLUDING BUT NOT LIMITED TO REFORM OF

DETENTION STANDARDS, INADMISSIBILITY REGULATIONS AND ASYLUM STANDARDS.

FORM 990, PART VI, SECTION A, LINE 6:

THE CORPORATION HAS ONE CLASS OF MEMBERS AND ONE MEMBER WHICH IS

IMMIGRATION EQUALITY, INC.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBER APPOINTS THE DIRECTORS OF THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 7B:

ALL AMENDMENTS TO GOVERNING DOCUMENTS MUST BE APPROVED BY THE MEMBER.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS AND REVIEWED BY SENIOR

MANAGEMENT. IT WAS THEN PROVIDED TO THE FINANCE AND AUDIT COMMITTEE IN AN

ELECTRONIC FORMAT FOR REVIEW. ONCE ALL PARTIES WERE IN AGREEMENT, THE FINAL

FORM 990 WAS PROVIDED TO THE FULL BOARD FOR REVIEW AND THEN FILED WITH THE Schedule O (Form 990) 2021 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132211 11-11-21

13190725 788028 14740.8TX01

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Name of the organization

Employer identification number 27 - 0888049

IRS.

FORM 990, PART VI, SECTION B, LINE 12C: ALL DIRECTORS, OFFICERS, AND EMPLOYEES MUST DISCLOSE TO THE BOARD OF

DIRECTORS THE EXISTENCE OF ANY MATERIAL FINANCIAL INTEREST IN ANY ENTITY WITH WHICH HE OR SHE KNOWS OR HAS REASON TO KNOW THAT THE ORGANIZATION HAS OR IS NEGOTIATING A TRANSACTION OR ARRANGEMENT. EACH DIRECTOR, OFFICER, AND EMPLOYEE MUST ALSO DISCLOSE ANY FIDUCIARY DUTY TO A PERSON OR ENTITY OTHER THAN THE ORGANIZATION THAT MIGHT JEOPARDIZE THE DIRECTOR'S, OFFICER'S, OR EMPLOYEE'S ABILITY TO EXERCISE INDEPENDENT JUDGMENT AND ACT IN THE BEST INTERESTS OF THE ORGANIZATION. IN ADDITION TO WHEN HE/SHE JOINS THE ORGANIZATION, EACH DIRECTOR, OFFICER, AND EMPLOYEE MUST ANNUALLY REVIEW THE POLICY AND SIGN DOCUMENTATION THAT HE/SHE HAS REVIEWED AND IS IN COMPLIANCE WITH THE POLICY. THE BOARD DETERMINES DETERMINES WHETHER OR NOT A DISCLOSED FINANCIAL INTEREST OR FIDUCIARY DUTY CREATES A CONFLICT OF INTEREST. THE INTERESTED DIRECTOR, OFFICER, OR EMPLOYEE DOES NOT PARTICIPATE IN OR HEAR THE BOARD'S DISCUSSION OF THE MATTER, EXCEPT TO DISCLOSE ALL MATERIAL FACTS AND TO RESPOND TO QUESTIONS. SUCH PERSON DOES NOT ATTEMPT TO EXERT HIS OR HER PERSONAL INFLUENCE WITH RESPECT TO THE MATTER. IF THE BOARD DETERMINES THAT A CONFLICT OF INTEREST EXISTS, IT ENSURES THAT THE INTERESTED DIRECTOR, OFFICER, OR EMPLOYEE DOES NOT PARTICIPATE IN FINAL DECISION MAKING WITH REGARD TO THE TRANSCATION. THE BOARD MAY CONSIDER AND APPROVE THE TRANSACTION OR AGREEMENT IF: (1) THE INTERESTED DIRECTOR, OFFICER, OR EMPLOYEE IS RECUSED FROM ALL CONSIDERATION AND DELIBERATION OF THE MATTER; AND (2) THE BOARD DETERMINES THAT THE TRANSACTION OR ARRANGEMENT IS: (A) IN THE ORGANIZATION'S BEST INTERESTS AND FOR ITS OWN BENEFIT; (B) FAIR AND REASONABLE TO THE ORGANIZATION; AND (C) THE MOST ADVANTAGEOUS TRANSACTION OR AGREEMENT THE ORGANIZATION CAN OBTAIN WITH REASONABLE EFFORTS UNDER THE Schedule O (Form 990) 2021 132212 11-11-21 26

13190725 788028 14740.8TX01

Schedule O (Form 990) 2021	Page 2
Name of the organization IMMIGRATION EQUALITY ACTION FUND, INC.	Employer identification number 27-0888049
CIRCUMSTANCES. IF A DIRECTOR, OFFICER, OR EMPLOYEE VIOLATE	S THIS CONFLICT
OF INTEREST POLICY, THE BOARD, IN ORDER TO PROTECT THE ORG	ANIZATION'S BEST
INTERESTS, TAKES APPROPRIATE DISCIPLINARY ACTION AGAINST T	HE INTERESTED
PERSON. SUCH ACTION MAY INCLUDE FORMAL REPRIMAND, CANCELLA	TION OF THE
TRANSACTION OR AGREEMENT GENERATING THE CONFLICT, SUSPENSI	ON OF EMPLOYMENT,
AND/OR REMOVAL FROM THE BOARD.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT O	F INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC U	PON REQUEST.

(Form	990)
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SCHEDULE R

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021 Open to Public Inspection

Employer identification number

27-0888049

Department of the Treasury Internal Revenue Service Name of the organization

IMMIGRATION EQUALITY ACTION FUND, INC.

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
	-				

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	cont	g) 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
IMMIGRATION EQUALITY - 13-3802711	TO PROMOTE JUSTICE &						
594 DEAN STREET	EQUALITY FOR LGBTQ &						
BROOKLYN, NY 11238	HIV-POSITIVE IMMIGRANTS.	NEW YORK	501 (C) (3)	LINE 7	N/A		х
	-						
	-						
	_						

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

Schedule R (Form 990) 2021

Schedule R (Form 990) 2021 IMMIGRATION EQUALITY ACTION FUND, INC.

27-0888049 Page 2

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

		-	(-1)	(-)	(0)	()			(1)	Γ,		(1.)							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		j)	(k)							
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling	Predominant income	Share of total	Share of	Disprop	ortionate	Code V-UBI	Gene	eral or	Percentage							
of related organization		(state or	entity	(related, unrelated,	income	end-of-year	alloca	itions?	amount in box	part	aging ner?	Percentage ownership							
		foreign		(related, unrelated, excluded from tax under sections 512-514)		assets	Vac	No		Yes									
		country)		30010113 0 12 0 14)			res			res									
	1																		
]																		
		4																	
	4																		
]						1	7										
	1																		
	1																		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	domicile Direct controlling Type of entity Share or entity (C corp, S corp, or trust)		(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
		country)						Yes	No

Schedule R (Form 990) 2021 IMMIGRATION EQUALITY ACTION FUND, INC.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Not	e: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X
	Gift, grant, or capital contribution to related organization(s)	1b		X
	Gift, grant, or capital contribution from related organization(s)	1c		X
	Loans or loan guarantees to or for related organization(s)	1d		X
	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
	Purchase of assets from related organization(s)	1h		X
	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
I.	Performance of services or membership or fundraising solicitations for related organization(s)	11		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
	Sharing of paid employees with related organization(s)	10	X	
р	Reimbursement paid to related organization(s) for expenses	1p	X	
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
<u>(3)</u>			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2021 IMMIGRATION EQUALITY ACTION FUND, INC.

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners se 501(c)(3) orgs.?	(g) Share of end-of-year assets	(h Dispro tiona allocati) por- ite ons?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General o managin partner	(k) Percentage ownership														
			3000013 012 014)	Yes No		Yes	NO		Yes No															

Schedule R (Form 990) 2021

Schedule R (I	Form 990) 2021
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Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Schedule R (Form 990) 2021

132165 11-17-21