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DLN: 93493277000061

Form **990**

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 black lung benefit trust or private foundation)

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

OMB No 1545-0047

Open to Public Inspection

☐ Add		pplicable please	C Name of organization		D Employer ic	dentification number					
┌ Nar	fress ch	ange use IRS	AMERICAN CENTER FOR LAW & JUSTICE DBA AMERICAN CENTER FOR LAW & JUSTICE - NATL								
	me char	label or print or	Doing Business As		E Telephone number (757) 226-2821 G Gross receipts \$ 12,463,980 (a) Is this a group return for affiliates? Yes If "No," attach a list (see instruction Group exemption number Let Year of formation 1990 M State of legal domestic to the concept that freedom and and its worldwide affiliates engage in liting swell as counsel clients on global freedom toon, the ACLJ does not charge for its serve, and gifts of people who share our concept than 25% of its assets	number					
┌ Init	al retur		Number and street (or P O box if mail is not delivered to stree	et address) Room/suit		-2821					
┌ _{Ter}	minatio	Instruc- tions.	1333 Regent University Drive No 101	it dadressy it com, said		ts \$ 12,463,980					
✓ Am	ended r	return	City or town, state or country, and ZIP + 4		-						
┌ App	olication	pending	VIRGINIA BEACH, VA 23464		E Telephone number (757) 226-2821 G Gross receipts \$ 12,463,980 Are all affiliates included? Yes If "No," attach a list (see instructions) Group exemption number Are affiliates and around the world By focus atted to the concept that freedom and lists worldwide affiliates engage in litigate las counsel clients on global in order to an around the world in order to a risk from around the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world in order to a risk from a round the world By focus attended to the concept that freedom and list is world in order to a risk from a round the world By focus and in order to a risk from a round the world By focus and in order to a risk from a round the world By focus and in order to a risk from a round the world By focus and in order to a risk from a round the world By focus and in order to a risk from a round the world By focus and in order to a risk from a round in order to a						
		F Nan	ı ne and address of principal officer	H(a) Is the	⊸ Dis a droup retur	rn for					
		jay sek	ulow Regent University Dr Ste 101			⊤Yes √ No					
			beach, VA 23464	H(b) Are:	all affiliates inclu	ded3					
				' '		·					
I Ta	x-exem	pt status 🔽 501(c)) (3) ◀ (insert no)								
J W	ebsit e	:: 🕨 www aclj org									
К Тур	e of org	janization 🔽 Corporat	ion	L Year of	formation 1990	M State of legal domicile VA					
Pa	rt I		e organization's mission or most significant activities								
Activities & Governance		are universal, God provide legal servi liberty issues The religious liberty an and is dependent t desire to protect o	given and inalienable rights that must be protected ces, render advice to individuals and governmental as ACLJ and its affiliated organizations also support trained safeguard human rights and dignity. As a non-profit upon God and the resources He provides through the trur religious and constitutional freedoms.	The ACLJ and its v gencies, as well as ining law students corganization, the v ime, talent, and gif	vorldwide affiliat counsel clients from around the ACLJ does not c ts of people who	es engage in litigation, on global freedom and world in order to protect harge for its services o share our concerns and					
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Ę											
•	5										
	6	Total number of vo	olunteers (estimate if necessary)			6					
			ted business revenue from Part VIII, line 12, column	(-, -							
	b	Net unrelated busi	ness taxable income from Form 990-T, line 34								
	_				ior Year	Current Year					
		Contributions and	d grants (Part VIII line 1 h)		11 554 310	12 001 312					
ē	8		d grants (Part VIII, line 1h)		11,554,310	12,001,312					
venue		Program service	d grants (Part VIII, line 1h)			0					
Revenue	9	Program service Investment incor	revenue (Part VIII, line 2g)		67,446	12,001,312 0 12,857 39,710					
Revenue	9 10	Program service Investment incor Other revenue (P Total revenue—a	revenue (Part VIII, line 2g)	e) (A), line	67,446 45,700	0 12,857 39,710					
Revenue	9 10 11 12	Program service Investment incor Other revenue (P Total revenue—a: 12)	revenue (Part VIII, line 2g)	 e) (A), line	67,446 45,700 11,667,456	12,857 39,710 12,053,879					
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_	9 10 11 12	Program service Investment incor Other revenue (P Total revenue—a. 12) Grants and simila Benefits paid to o	revenue (Part VIII, line 2g)		67,446 45,700 11,667,456 2,725,654	12,857 39,710 12,053,879 2,679,256					
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Part III Statement of Program Service Accomplishments (see instructions.)

	Briefly desc	ribe the	organization's	mission
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ACLJ is committed to ensuring the ongoing viability of freedom and liberty in the United States and around the world. By focusing on U.S.
constitutional law, European Union law and human rights law, the ACLJ is dedicated to the concept that freedom and liberty are universal,
God-given and inalienable rights that must be protected. The ACLJ and its worldwide affiliates engage in litigation, provide legal services,
render advice to individuals and governmental agencies, as well as counsel clients on global freedom and liberty issues. The ACLJ and its
affiliated organizations also support training law students from around the world in order to protect religious liberty and safeguard human
rights and dignity As a non-profit organization, the ACLJ does not charge for its services and is dependent upon God and the resources He
provides through the time, talent, and gifts of people who share our concerns and desire to protect our religious and constitutional freedoms

2			ant program services during	the year which were not listed on	┌ Yes ┌ No
	If "Yes," describe the	ese new services on Sc	hedule O		
3				now it conducts, any program	┌ Yes ┌ No
	If "Yes," describe the	ese changes on Schedu	ıle O		
4	Section 501(c)(3) a	nd 501(c)(4) organızat		s's three largest program services trusts are required to report the rogram service reported	
4a	(Code) (Expenses \$	10,342,500 including grants	of \$ 2,500,476) (Revenue	\$ 11,240,932)
	CASES REGARDING FRE	EDOM OF RELIGION AND FF		OURT, COURT OF APPEALS AND STATE S FAFF AT THE CENTER PROVIDES UP TO D RIGHTS	
4b	(Code) (Expenses \$	ıncludıng grants	of \$) (Revenue \$)
4c	(Code) (Expenses \$	ıncludıng grants	of \$) (Revenue \$)
4d	Other program serv	rices (Describe in Sch	edule O) uding grants of \$) (Revenue \$)
	Total program serv			al Part IX, Line 25, column (B).)	ı
-+4	iotai piogiaili serv	ісе ехрепэезғэ	10,342,500 (Must equ	ai Fait 1A, Lille 23, COIUIIIII (B).)	

art TV	Checkl	ist of	Peguired	Schedules
	CHECKI	13L UI	<u>Reuuli eu</u>	Juliculies

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes,"</i> complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
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		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for 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		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10		No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		Νο
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			res	NO
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
	IV	28a	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	Yes	
C	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV .	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
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		Νo
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		Νo
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νo
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νο
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Νo

orm	990 (2008)					Page
Pai	t V Statements Regarding Other IRS Filings and Tax Compliance	;				
					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal					
	of U.S. Information Returns. Enter -0- if not applicable					
	<u></u>	1a	31			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	o			
c	L Did the organization comply with backup withholding rules for reportable payments to	vend	dors and reportable			
	gaming (gambling) winnings to prize winners?			1c		
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	112			
b	If at least one is reported on line 2a, did the organization file all required federal empl					
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during return?			3a		No
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Sched			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signover, a financial account in a foreign country (such as a bank account, securities accaccount)?	ount	, or other financial	4a		No
ь	If "Yes," enter the name of the foreign country	_				
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Refinancial Accounts	eport	of Foreign Bank and			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during	g the	tax year?	5a		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited to	axsh	nelter transaction?	5b		No
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by T Prohibited Tax Shelter Transaction?			5c		
6a	Did the organization solicit any contributions that were not tax deductible?			6a		Νo
b	If "Yes," did the organization include with every solicitation an express statement that were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization provide goods or services in exchange for any quid pro quo control \$75?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services produced by the services of the service	ovide	d?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal propert file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a perso			7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 88			7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file	e a F	orm 1098-C as			
	required?	•		7h		No
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised functions. Did the supporting organization, or a fund maintained by a sponsoring obusiness holdings at any time during the year?	orgar	nization, have excess	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised fund	ds.				
	Did the organization make any taxable distributions under section 4966?			9a		
	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter					
а	Initiation fees and capital contributions included on Part VIII, line 12	10a				
Ь	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter					
а	Gross income from members or shareholders	11a				
Ь	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990	ın lı	eu of Form 1041?	12a		

 \boldsymbol{b} $\,$ If "Yes," enter the amount of tax-exempt interest received or accrued during the

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Sect	ion .	<u>A. (</u>	Governi	ing I	Body	and	Manag	<u>jement</u>

	and the control of th		Yes	No
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances,			
	$pr\infty$ ess, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body 1a 3			
b	Enter the number of voting members that are independent 1b 1			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		Νο
6	Does the organization have members or stockholders?	6		Νo
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νo
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		Νo
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		No
Se	ection B. Policies			
			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Se	ection C. Disclosure	100		<u>I</u>
17		E,NJ	, NY , O	H ,
		,		,
18	OR, PA, RI, VA, WA, WI Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)			

- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply Own website. Another's website. Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization F
 THE ORGANIZATION

1333 Regent University Drive Suite Virginia Beach, VA 23464 (757) 802-9191

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed
 - List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
 - List all of the organization's **former** officers, key employees, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if th	e organizat	tion did not compensate any officer,	, direc	tor,	trus	stee o	r ke	y employee		
	(C) Position (check all that apply)							(D)	(F) Estimated	
(A) Name and Title	(B) Average hours per week	x Individual	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W- 2/1099- MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	amount of other compensation from the organization and related organizations
THOMAS P MONAGHAN senior attorney, board m	40 00	Х		х		х		435,998	0	27,618
PAT ROBERTSON PRESIDENT OF THE BOARD &	1 00	х		х				0	0	0
JAY SEKULOW CHIEF COUNSEL & BOARD me	10 00	Х		х				0	0	0
JAMES MURPHY VP OF ADMIN	30 00			х		х		94,951	100,021	21,764
FRANK MANION VP OF REG LITIGATION	40 00			х		х		245,564	0	26,685
GARY SEKULOW CFO / COO	36 00			Х		Х		187,470	0	25,755
ANDREW RYUN DIR OF GOVT AFFAIRS	40 00					Х		110,336	0	14,213
ed white attorney	40 00					Х		164,740	0	14,744

from the organization ► 3

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(a) Name and Title N				(C) Position (check all that apply)	<u> </u>					(D)	(E)		(F Estim	-
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	Nam	• •	Average hours per	x <u>I</u> ndividual	Institutional Trustee	Officei	Key employee	Highest compensated employee	1 1	Reportable compensation from the organization (W- 2/1099-	Reportable compensati from relate organizatio (W- 2/1099	on d ns	amou oth comper from organii and re	nt of er sation the zation lated
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
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Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
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Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
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Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 5 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual														
The state of the organization is a my former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	1b To	tal						P		1,239,059	100,02	21		130,779
Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual					ceived m	ore '	than	\$100	0,000	ın reportable				
on line 1a? If "Yes," complete Schedule J for such individual											Г		Yes	No
For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual									highe •	est compensate	d employee	3		Νo
Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	0	rganization an			-					•	om the			
Section B. Independent Contractors 1			listed on li		· ·	·	• 201	unrola	• •	rganization for s	orvices	4	Yes	
Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization (A) Name and business address Constitutional Litigation and Advocacy G 19 Second Street NE VASHINGTON, DC 20002 (APP COMMUNICATIONS INC 021 Frances Berkeley VILLIAMSBURG, VA 23188 Arry I crain esq 214 Maryland Way Ste 402 rentwood, TN 37027 (AB) (C) Compensation C		, ,		•						•	ervices			
\$100,000 of compensation from the organization (A) Name and business address Constitutional Litigation and Advocacy G 19 Second Street NE VASHINGTON, DC 20002 (APP COMMUNICATIONS INC 021 Frances Berkeley VILLIAMSBURG, VA 23188 Arry I crain esq 214 Maryland Way Ste 402 rentwood, TN 37027 (B) (C) Compensation LEGAL SERVICES 2,299,387 PUBLIC RELATIONS/RADIO 150,000 150,000 151,259	re	endered to the	organizatio	on? If "Yes," complete Schedule J	for such	pers	on	•	•		· · · [5		N o
Name and business address Description of services Compensation Constitutional Litigation and Advocacy G 19 Second Street NE WASHINGTON, DC 20002 CAPP COMMUNICATIONS INC 021 Frances Berkeley VILLIAMSBURG, VA 23188 Description of services LEGAL SERVICES 2,299,387 PUBLIC RELATIONS/RADIO 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000	Sect	tion B. Inde	pendent	Contractors							[5		IN O
19 Second Street NE VASHINGTON, DC 20002 APP COMMUNICATIONS INC 021 Frances Berkeley VILLIAMSBURG, VA 23188 PUBLIC RELATIONS/RADIO 150,000 arry I crain esq 214 Maryland Way Ste 402 rentwood, TN 37027 LEGAL SERVICES 131,259	Sec t	tion B. Inde Complete this t	ependent	: Contractors ur five highest compensated ind							an	5		N O
021 Frances Berkeley VILLIAMSBURG, VA 23188 arry I crain esq 214 Maryland Way Ste 402 rentwood, TN 37027 PUBLIC RELATIONS/RADIO 150,000 150,000 150,000 150,000	Sec t	tion B. Inde Complete this t	ependent	: Contractors ur five highest compensated ind n from the organization (A)						eceived more th	(B)	5)
214 Maryland Way Ste 402 leGAL SERVICES 131,259 rentwood, TN 37027	Sect 1 C \$ Constitut 19 Sect VASHING	tion B. Inde	ependent able for you ompensation	: Contractors ur five highest compensated ind n from the organization (A) Name and business address						eceived more th	(B) n of services	5	Comper) Isation
	Sect Constitut 19 Secc VASHING (APP CO 021 Fra VILLIAM:	tion B. Inde	ependent able for you ompensatio and Advocacy C	: Contractors ur five highest compensated ind n from the organization (A) Name and business address						Descriptio	(B) n of services	5	Comper) sation ,299,387
	Sect 1 C \$ Constitut 19 Secc VASHING (APP CO 021 Fra VILLIAM: arry cra 6214 Ma	tion B. Indecomplete this to 100,000 of continuous tional Litigation around Street NE GTON, DC 20002 MMUNICATIONS through SBURG, VA 2318 and esquiryland Way Ste 4	ependent able for you ompensatio and Advocacy Constitution	: Contractors ur five highest compensated ind n from the organization (A) Name and business address						Description LEGAL SERVICES PUBLIC RELATION	(B) n of services	5	Comper) sation ,299,387

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512,513,or 514
and other similar amounts	Federated campaigns 1a					
[3 b	Membership dues 1b					
ຶ່≨ ເ	Fundraising events 1c					
í ≒ a	Related organizations 1d					
?∰ e	Garage and a second of control of the control of th					
€.₩ ₩						
ਭੂਜ਼ f	All other contributions, gifts, grants, and similar amounts not included above					
€ 9	Noncash contributions included in					
Į į	lines 1a-1f \$ <u>66,735</u>					
ე ե հ	Total. Add lines 1a-1f	🟲	12,001,312			
m		Business Code				
ੂੰ 2a						
e b						
Æ 1						
ु विद						
₹ d						
چّ e						
<u>®</u> f	All other program service revenue					
Program Service Revenue		L				
9						
3	Investment income (including dividen					
	and other similar amounts)		26,123			26,123
4	Income from investment of tax-exempt bond	proceeds 🕨				
5	Royalties					
	(ı) Real	(II) Personal				
6a	Gross Rents					
ь						
c	expenses Rental income					
'	or (loss)					
d	Net rental income or (loss)	*				
	(ı) Securities	(II) O ther				
7a	Gross amount 396,835 from sales of					
	assets other					
Ь	than inventory Less cost or 409,277	824				
"	other basis and					
	sales expenses Gain or (loss) -12,442	-824				
		<u> </u>	-13,266			-13,266
d			13,200			15,200
ე 8a ე	Gross income from fundraising events (not including					
∄ │	\$					
∯ >	of contributions reported on line 1c)					
	See Part IV, line 18					
<u>.</u> .	a					
_	Net income or (loss) from fundraising	events 🟲				
9a	y y					
	See Part IV, line 19 a					
Ь	•					
C	. , , , , ,	villes				
10a	a Gross sales of inventory, less returns and allowances .a					
Ь	Less cost of goods sold b					
		entory 🟲				
<u> </u>	Miscellaneous Revenue	Business Code				
112		900,099	17,612			17,612
			·			
"	LIST RENTALS	900,099	17,166			17,166
0	other income	900,099	4,932			4,932
6	d All other revenue					
e	Total. Add lines 11a-11d		39,710			
12		, 5, 6d, 7d, 8c,	12,053,879	0	0	52,567

Part IX Statement of Functional Expenses
Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

Δ	Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).					
Do no	ot include amounts reported on lines 6b, p, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses	
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	1,718,651	1,718,651		<u> </u>	
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22					
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	960,605	960,605			
4	Benefits paid to or for members					
5	Compensation of current officers, directors, trustees, and key employees	997,511	710,924	286,587		
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$					
7	Other salaries and wages	2,834,674	2,222,869	611,805		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	102,267	77,750	24,517		
9	Other employee benefits	553,624	356,935	196,689		
10	Payroll taxes	237,209	178,051	59,158		
11	Fees for services (non-employees)					
а	Management					
b	Legal	2,523,163	2,491,051	32,112		
c	Accounting					
d	Lobbying	52,411	52,411			
e	Professional fundraising See Part IV, line 17					
f	Investment management fees					
g	Other					
12	Advertising and promotion	22,748	22,296	452		
13	Office expenses	67,131	35,119	32,012		
14	Information technology					
15	Royalties					
16	Occupancy	183,890	68,324	115,566		
17	Travel	758,506	747,625	10,881		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials					
19	Conferences, conventions, and meetings					
20	Interest					
21	Payments to affiliates					
22	Depreciation, depletion, and amortization	51,190	38,824	12,366		
23 24	Insurance	119,861	91,422	28,439		
а	consulting services	210,000	210,000			
b	telephone & utilities	86,057	62,007	24,050		
c	DATA MANAGEMENT	77,729	77,729			
d	Charitable Contribution	52,950	52,950			
e	maintenance	47,332	23,131	24,201		
f	All other expenses	201,413	143,826	57,587		
25	Total functional expenses. Add lines 1 through 24f	11,858,922	10,342,500	1,516,422	0	
26	Joint Costs. Check here ► ☐ If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	,,	, :=,=	, ,		

Pa	rt X	Balance Sheet						
					(A) Beginning of year		(B End of	-
	1	Cash—non-interest-bearing			85,270	1		404,365
	2	Savings and temporary cash investments				2		
	3	Pledges and grants receivable, net			438,754	3		355,000
	4	Accounts receivable, net			39,184	4		109,531
	5	Receivables from current and former officers, directors, trustees, other related parties Complete Part II of Schedule L		mployees or		5		
	6	Receivables from other disqualified persons (as defined under sec persons described in section 4958(c)(3)(B) Complete Part II of Sec				6		
	7	Notes and loans receivable, net				7		
Assets	8	Inventories for sale or use				8		
88	9	Prepaid expenses and deferred charges			4,933	9		24,304
⋖	10a	Land, buildings, and equipment cost basis	10a	748,599				
	ь	Less accumulated depreciation Complete Part VI of Schedule D	10b	598,846	159,819	10c		149,753
	11	Investments—publicly traded securities		<u> </u>	688,762			469,196
	12	Investments—other securities See Part IV, line 11	•		3331.32	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 34)		•	1,416,722	16		1,512,149
	17	Accounts payable and accrued expenses .	•		459,275	17		424,226
	18	Grants payable			400,270	18		724,220
	19	Deferred revenue				19		
	20					20		
S.		Tax-exempt bond liabilities						
Liabilities	21 22	Escrow account liability Complete Part IV of Schedule D Payables to current and former officers, directors, trustees, key		•		21		
<u> </u>		employees, highest compensated employees, and disqualified						
		persons Complete Part II of Schedule L		22				
	23	Secured mortgages and notes payable to unrelated third parties		23				
	24	Unsecured notes and loans payable				24		
	25	Other liabilities Complete Part X of Schedule D			204,783			221,343
	26	Total liabilities. Add lines 17 through 25			664,058	26		645,569
ě		Organizations that follow SFAS 117, check here ► and complet through 29, and lines 33 and 34.	ete lin	es 27				
Balance	27	Unrestricted net assets			752,664	27		866,580
80	28	Temporarily restricted net assets				28		
	29	Permanently restricted net assets				29		
r Fund		Organizations that do not follow SFAS 117, check here ► □ and lines 30 through 34.	comp	lete				
0.	30	Capital stock or trust principal, or current funds				30		
sets	31	Paid-in or capital surplus, or land, building or equipment fund				31		
ASS	32	Retained earnings, endowment, accumulated income, or other fun				32		
Šet	33	Total net assets or fund balances			752,664	33		866,580
Ž	34	Total liabilities and net assets/fund balances			1,416,722	34	1,512,1	
Pa	rt XI	Financial Statements and Reporting			1 .,,]]]		
		a.					Yes	No
1	Acco	unting method used to prepare the Form 990 Cash 🔽 A	\ccrua	al Cother			1.03	110
2a	Were	the organization's financial statements compiled or reviewed by a	n ındej	pendent account	ant?	2a		No
b	Were	the organization's financial statements audited by an independent	accou	untant?		2b	Yes	
c		es" to 2a or 2b, does the organization have a committee that assur , review, or compilation of its financial statements and selection of				2c	Yes	
3a	Asa	result of a federal award, was the organization required to undergoe Audit Act and OMB Circular A-133?	an au	dıt or audıts as s	et forth in the	3a		No
b	b If "Yes," did the organization undergo the required audit or audits?							

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493277000061

Employer identification number

OMB No 1545-0047

Public Charity Status and Public Support

Department of the Treasury Internal Revenue Service

SCHEDULE A

(Form 990 or 990EZ)

Name of the organization

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)nonexempt charitable trusts.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

AMERI	CAN CE	CENTER FOR LAW & JUSTICE DBA CENTER FOR LAW & JUSTICE - NATL 54-1586817										
Pai	rt I	Reason	for Public Cl	harity Status (to be co	mpleted	by all or	ganızatıo		Instruct			
				ation because it is (Please						•		
1	Γ	A church, c	onvention of ch	iurches, or association of ch	urches de	scribed in	Section 1	l70(b)(1)((A)(i).			
2	Γ	A school de	A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E)									
3	Γ	A hospital	or a cooperative	e hospital service organizati	on descril	bed in Sec	tion 170(b)(1)(A)(i	ii). (Attac	h Schedul	le H)	
4	Γ	A medical i	research organi	zatıon operated ın conjunctı	on with a l	hospital de	escribed ii	Section :	170(b)(1)	(A)(iii). E	nter the	
		hospital's r	name, city, and	state								
5	Γ	An organiza	atıon operated f	or the benefit of a college or	universit	y owned o	r operated	by a gove	rnmental	unıt desc	rıbed ın	
		Section 170	D(b)(1)(A)(iv).	(Complete Part II)								
6	Γ	A federal, s	tate, or local go	overnment or governmental	unıt descr	ıbed ın Se	ction 170	(b)(1)(A)	(v).			
7		An organiza	ation that norma	ally receives a substantial p	art of its s	support fro	m a govei	rnmental u	ınıt or fron	n the gene	ral public	С
		describedi	n Section 170(b	o)(1)(A)(vi) (Complete Par	tII)							
8	Γ	A communi	ty trust describ	ed in Section 170(b)(1)(A)	(vi) (Com	plete Par	tII)					
9	Γ	An organiza	ation that norma	ally receives (1) more than	331/3% o	fits supp	ort from co	ntribution	ıs, membe	rship fees	, and gro	SS
		receipts fro	m activities rel	ated to its exempt functions	—subject	to certair	n exceptio	ns, and (2) no more	than 331/	'3% of	
		ıts support	from gross inve	estment income and unrelate	ed busines	s taxable	ıncome (l	ess sectio	on 511 tax	x) from bu	sınesses	
		acquired by	the organization	on after June 30, 1975 See	Section 5	09(a)(2).	(Complete	e Part III)			
10	\sqcap	An organiza	atıon organızed	and operated exclusively to	test for p	ublic safe	ty See Se	ct ion 509((a)(4). (Se	ee instruc	tions)	
11	Γ	_	-	and operated exclusively fo					•	•		
				orted organizations describe type of supporting organiza				•		Section 5	09(a)(3)	. Check
		a T					nes fre t nally Integ		'' d	Гтуре	III - Ot	her
e	Г		• •	rtify that the organization is								
		other than t	foundation man	agers and other than one or	more publ	icly suppo	orted orga	nızatıons	described	ın sectior	1509(a)(1) or
		section 50		d	th . IDC		- -	T 11 -				
f		check this		d a written determination fro	m the IRS	tnat it is	a Type I,	Type II o	r i ype iii	supportir	ig organia	zation,
g				as the organization accepte	d any gift	or contrib	ution from	any of the	!			,
		following pe										
			· ·	r indirectly controls, either a		_	th persons	describe	d ın (ıı)	_	Yes	No
			· =	ng body of the the supported	_	tion?				11g		<u> </u>
			•	erson described in (i) above						11g(_	
_				ty of a person described in (11g(iii)	<u> </u>
h		Provide the	tollowing inforr	nation about the organizatio	ns the org	janization	supports					
	/:\ NI -	ma of	(ii) EIN	/iii) Type of organization	/in/\ T	c the	(N) Did v	ou potific	/v::\ T	's the	(wii) An	nount of
		ame of orted	(11) EIN	(iii) Type of organization (described on lines 1-9	(iv) I organiz	ation in	the orga	ou notify nization		s the ation in	supp	
		ıızatıon		above or IRC section		listed in	_) of your		rganized		
	(See Instructions)) your governing sup			ort?	ın the	US?						
		document?				-						
		Yes No Yes No Yes No										
										-	-	
										-	-	
										 	-	

Total

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

	(Complete only if you check	ked the box of	1 line 5, 7, or	o oi Part I.)				
	ublic Support							
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	14,368,975	10,363,400	10,375,513	11,554,310		12,001,312	58,663,510
2	Tax revenues levied for the organization's benefit and either paid to or expended on							
3	its behalf The value of services or facilities furnished by a governmental unit to the							
4	organization without charge Total. Add line 1-3	14,368,975	10,363,400	10,375,513	11,554,310		12,001,312	58,663,510
5	The portion of total contribution by each	11,300,373	10,303,100	10,3,3,313	11,551,510		12,001,512	30,003,310
3	person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)							
6	Public Support subtract line 5 from line							50.663.540
•	4							58,663,510
T	otal Support						•	
Cal	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
7	A mounts from line 4	14,368,975	47,856	10,375,513	11,554,310		12,001,312	58,663,510
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar	106,867	47,856	21,261	67,446	12,857		256,287
9 10	Net income from unrelated business activities, whether or not the business is regularly carried on Other income Do not include gain or loss from the sale of capital assets (Explain in	9,672	50,797	36,711	45,700		39,710	182,590
	Part IV)							
11	Total Support (Add lines 7 through 10)							59,102,387
12	Gross receipts from related activities, etc	(See instruction:	s)			12		
13	First Five Years. If the Form 990 is for the coorganization, check this box and stop here omputation of Public Support Perce		st, second, third	l, fourth, or fifth	tax year as a 5	01(c)(▶ ┌
14	Public Support Percentage for 2008 (line 6		ed by line 11 co	lumn (f))		14		99.260 %
15	Public Support Percentage for 2007 Schedu		-	. 4 (177		15		99.110 %
	33 1/3% Test - 2008. If the organization did and stop here. The organization qualifies as 33 1/3% Test - 2007. If the organization did	a publicly supp	orted organizati	on				••••
	box and stop here. The organization qualifie 10% Facts and Circumstances Test - 2008. I more, and if the organization meets the "fac	s as a publicly s fthe organizatio	supported organ on did not check	ization a box on line 13	3, 16a, or 16b a	ınd lıne	e 14 ıs 10'	▶ % or
b	organization meets the "facts and circumsta 10% Facts and Circumstances Test - 2007. I more, and if the organization meets the "fac	ances" test The fthe organizatio	organization qu n did not check	ıalıfıes as a pub a box on lıne 13	licly supported 3, 16a, 16b, or	organı 17a ar	zation nd line 15	▶
18	the organization meets the "facts and circuit Private Foundation. If the organization did in particular in the contractions of the contraction of the contrac	mstances" test	The organizatio	n qualifies as a	publicly suppor	ted or	ganızatıon	►□ ►□

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
С	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumm (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
				-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)					
	Facts and Circumstances Test					

Schedule A (Form 990 or 990-EZ) 2008

SCHEDULE C

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- ◆ Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- ◆ Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- ◆ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

	e organization answered "Ye ection 501(c)(4), (5), or (6) organi	s," to Form 990, Part IV, Line 5 (F	Proxy Tax)		
N a	me of the organization ERICAN CENTER FOR LAW & JUSTICE D ERICAN CENTER FOR LAW & JUSTICE -	DBA		Employer iden 54-1586817	tification number
Par		oy all organizations exempt e the instructions for Schedule		n 501(c) and section	527
1	•	ganızatıon's dırect and ındırect polıt		tivities in Part IV	
2	Political expenditures				\$0
3	Volunteer hours				
Par	To be completed be for Schedule C for d	oy all organizations exempt	under section	n 501(c)(3). (See the	instructions
1		e tax incurred by the organization ui	nder section 4955	5	\$
2	Enter the amount of any excise	n 4955	\$		
3	If the organization incurred in	a section 4955 tax, did it file Form	4720 for this year	r?	┌ Yes
4a	Was a correction made?		┌ Yes ┌ No		
b	If "Yes," describe in Part IV				
Par		by all organizations exempt for Schedule C for details.)	under section	n 501(c), except sect	tion 501(c)(3).
1	Enter the amount directly expe	ended by the filing organization for s	ection 527 exemp	pt function activities	\$
2	Enter the amount of the filing of 527 exempt funtion activities	organization's internal funds contrib	uted to other orga	nizations for section	\$
3	Total of direct and indirect exe 1120-POL, line 17b	empt function expenditures Add line	es 1 and 2 and ent	ter here and on Form	\$
4	Did the filing organization file $oldsymbol{I}$	Form 1120-POL for this year?			┌ Yes
5	were made Enter the amount p political contributions received	nd Employer Identification Number paid and indicate if the amount was d and promptly and directly delivere action committee (PAC) If addition	paid from the filing d to a separate po	g organization's own interna olitical organization, such a	l funds or were s a separate
	(a) Name	(b) Address	(c) EIN	(d) A mount paid from filing organization's internal funds If none, enter - 0-	(e) A mount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
For I	Paperwork Reduction Act Notice	 e, see the instructions for Form 990.	Cat No 5	 00845	 Form 990 or 990-EZ) 2008

d Grassroots non-taxable amount

f Grassroots lobbying expenditures

e Grassroots ceiling amount (150% of line d, column (e))

P	art II-A To be completed by (election under sec						768
	Check If the filing organization	belongs to an affili	ated group				
<u>B</u>	Check If the filing organization Limits on Lo (The term "expenditure	bbying Expend	litures—		oly	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a	Total lobbying expenditures to influe	nce public opinion	(grass roots lob	bying)			
ь	Total lobbying expenditures to influe	nce a legislative b	ody (direct lobby	yıng)			
c	Total lobbying expenditures (add line	es 1a and 1b)					
d	Other exempt purpose expenditures						
e	Total exempt purpose expenditures	(add lines 1c and 1	Ld)				
f	Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not over \$500,000 20% of the amount on line 1e						
	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					
	Grassroots nontaxable amount (ente	er 25% of line 1f)					
h	Subtract line 1g from line 1a Enter	0- ıflıne g ıs more	than line a				
i	Subtract line 1f from line 1c Enter-	0- ıflıne fıs more t	than line c				
j	If there is an amount other than zero section 4911 tax for this year?	on either line 1h c	or line 11, did the	organization file	Form 4720 rep	orting	┌ Yes ┌ No
	(Some organizations tha columns below.		on 501(h) el	ection do not	: have to cor		he five
	Lobb	ying Expendit	ures During	4-Year Avera	ging Period		
	Calendar year (or fisca beginning in)	l year	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
_2a	Lobbying non-taxable amount						
	Lobbying ceiling amount (150% of line 2a, column(e))						
	: Total lobbying expenditures						

Schedule C (Form 990 or 990-EZ) 2008

,		·	-9-
Part II-B	To be completed by	organizations exempt under section 501(c)(3) that have NOT filed Form	1
	5768 (election unde	r section 501(h)). (See the instructions for Schedule C for details.)	

		(a)		(b)		
		Yes	No		A mour	nt
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of					
а	Volunteers?		Νo			
ь	Paid staff or management (include compensation in expenses reported on lines c through i)?	Yes		1		
c	Media advertisements?		Νo			
d	Mailings to members, legislators, or the public?		Νo			
е	Publications, or published or broadcast statements?		Νo			
f	Grants to other organizations for lobbying purposes?		Νo			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes				52,411
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		Νo			
i	Other activities If "Yes," describe in Part IV		Νo			
j	Total lines 1c through				į	52,411
_			l			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		Νo	4		
Ь	If "Yes" enter the amount of any tax incurred under section 4912					
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912		ı			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?					
Par	To be completed by all organizations exempt under section 501(c)(4), so section 501(c)(6). (See the instructions for Schedule C for details.)	ection	501(c)(5	i), or	
					Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?			1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?			2	ــــــ	<u> </u>
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?			3		
Par	t III-B To be completed by all organizations exempt under section 501(c)(4), so section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No question 3 is answered "Yes." (See the instructions for Schedule C for details.	" OR if				
1	Dues, assessments and similar amounts from members		1 \$			
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	1	•			
а	Current Year		2a\$			
b	Carryover from last year		2b\$			
c	Total		2c \$			
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3 \$			
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess		-		- <u></u>	

Part IV Supplemental Information

expenditure next year?

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political

Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)

Ident if ier Ret urn Reference		Explanat ion

4 \$

5 \$

Part IV Supplemental I	nformation	
Ident if ier	Return Reference	Explanation

Schedule C (Form 990 or 990EZ) 2008

OMB No 1545-0047

Open to Public Inspection

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization Employer identification number AMERICAN CENTER FOR LAW & JUSTICE DBA AMERICAN CENTER FOR LAW & JUSTICE - NATL 54-1586817 Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the

	organization answered Yes to Form 95										
1	Total number at end of year	(a) Dono	orady	vised	funds		(b) Fur	nds and o	ther accou	nts	
2	Aggregate contributions to (during year)										
3	Aggregate grants from (during year)										
4	Aggregate value at end of year										
5	Did the organization inform all donors and donor advi funds are the organization's property, subject to the						advised		┌ Yes		No
6	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ben impermissible private benefit?						y be		☐ Yes	Г	No
Pai	t III Conservation Easements. Complete	ıf the organızal	tion	answ	vered "Y	es" to F	orm 990	, Part IV	', line 7.		
1	Purpose(s) of conservation easements held by the o Preservation of land for public use (e.g., recreate Protection of natural habitat	•	k all	Pre	servation		torically i	-	ly land are re	a	
	Preservation of open space										
2	Complete lines 2a-2d if the organization held a qual on the last day of the tax year	ıfıed conservatıor	n con	ntrıbut	ion in th	e form of	a conserv	atıon eas	ement		
	on the last day of the tax year							Held at	the End of	the \	
а	Total number of conservation easements						2a	110144			
b	Total acreage restricted by conservation easement						2b				—
c	Number of conservation easements on a certified h		مبيامم	dod in	. (2)		2c				—
d					i (a)		2d	+			—
	Number of conservation easements included in (c)	•	-		J						
3	Number of conservation easements modified, transfe	erred, released, ex	xtingi	juisne	a, or terr	ninated b	y the orga	inization	auring		
	the taxable year 🕨										
4	Number of states where property subject to conserva	ation easement is	loca	ated 🖡	-						
5	Does the organization have a written policy regarding enforcement of the conservation easements it holds		nıtorı	ing, ir	nspection	n, violatio	ns, and		┌ Yes	Γı	No
6	Staff or volunteer hours devoted to monitoring, inspe	cting and enforci	ng ea	aseme	ents duri	ng the yea	ar ►				
7	A mount of expenses incurred in monitoring, inspecti	ng, and enforcing	ease	ement	s during	the year	► \$				
8	Does each conservation easement reported on line 2 $170(h)(4)(B)(i)$ and $170(h)(4)(B)(ii)$?	2(d) above satisfy	the	requi	rements	ofsection	n		☐ Yes	Γı	No
9	In Part XIV, describe how the organization reports c balance sheet, and include, if applicable, the text of the organization's accounting for conservation easer	the footnote to the nents	e org	janıza	tıon's fın	ancıal sta	atements	that desc	rıbes		
Par	Complete if the organization answered						Other S	imilar <i>i</i>	Assets.		
1a	If the organization elected, as permitted under SFAS art, historical treasures, or other similar assets held provide, in Part XIV, the text of the footnote to its fir	for public exhibit	ion, e	educa	ation or r	esearch II	n furthera			е,	
b	If the organization elected, as permitted under SFAS historical treasures, or other similar assets held for provide the following amounts relating to these items	public exhibition,							•		
	(i) Revenues included in Form 990, Part VIII, line 1							► \$			
	(ii) Assets included in Form 990, Part X						>	· \$			
2	If the organization received or held works of art, hist following amounts required to be reported under SFA					sets for fi	nancıal ga	ıın, provic	le the		
а	Revenues included in Form 990, Part VIII, line 1						•	- \$			
ь	Assets included in Form 990, Part X						▶ 9	<u> </u>			
For F	aperwork Reduction Act Notice, see the Intructions f	or Form 990	Cat	No 5	52283D			Schedule	D (Form 9	990) 2	2008

3	Using the organization's accession and othe											<u>ntinuea)</u>
	items (check all that apply)	,		_	_		-					
а	Public exhibition		d	ı	Loan	orexch	ange prog	rams				
b	Scholarly research		e	Γ	O the	r						
c	Preservation for future generations											
4	Provide a description of the organization's co Part XIV	ollections and expla	ain hov	w the	y furth	er the o	rganızatıor	ı's ex	empt purpos	e in		
5	During the year, did the organization solicit of								ılar	– ,		⊏ .
Dat	assets to be sold to raise funds rather than to the sold to raise funds rather than the sold to the								ored "Vec"		rm 0	No an
Kel	Part IV, line 9, or reported an an						iizatioii a	1115 W	ereu res	10 10	וווו פ	5 0,
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?	ıan or other ınterm	edıary	for c	ontribi	utions o	rotherass	sets r	not	Γ,	Yes	┌ No
b	If "Yes," explain why in Part XIV and comple	te the following tab	le				г					
_							-	_		A mou	nt	
C	Beginning balance						-	1c				
d	Additions during the year						-	1d				
e	Distributions during the year						-	1e				
Т	Ending balance						L	1f				_
2a	Did the organization include an amount on Fo		ie 21?							Γ,	Yes	┌ No
	If "Yes," explain the arrangement in Part XIV				1 113 /							
Ра	rt V Endowment Funds. Complete	(a)Current Year)Prior			Years Back		t IV, line 1 Three Years Bad		Four Ye	ears Back
1a	Beginning of year balance	(a) carrent rear	(5	<i>J</i> i 1101	rear	(6)1116	rears back	(4)	Timee reary bas		Tour To	cars back
ь	Contributions							1				
c	Investment earnings or losses											
d	Grants or scholarships											
e	Other expenditures for facilities											
	and programs							_		+		
f	Administrative expenses					-						
g	End of year balance											
2	Provide the estimated percentage of the yea	r end balance held	as									
а	Board designated or quasi-endowment 🕨											
Ь	Permanent endowment 🕨											
c	Term endowment 🕨											
3a	Are there endowment funds not in the posses organization by	ssion of the organiz	ation	that	are hel	d and a	dministere	d for	the		Yes	No
	(i) unrelated organizations								Г:	Ba(i)	163	140
	(ii) related organizations								_	Ba(ii)		
ь	If "Yes" to 3a(II), are the related organizatio				lule R?					3b		
4	Describe in Part XIV the intended uses of th	e organızatıon's en	dowm	ent fu	ınds							
Par	rt VI Investments—Land, Buildings	s, and Equipme	nt. S	ee F	orm ^c	990, Pa	rt X, lıne	10.	1			
	Description of investment					or other estment)	(b)Cost or basis (otl		(c) Deprecia	ition	(d) Bo	ook value
1a	Land											
b	Buildings						9	1,125	5	3,197		37,928
c	Leasehold improvements		•									
a	Equipment			1			60	8,752	50	1,799		106,953
u				-								
e	Other							8,722	▶	3,850		4,872

(a) Description of security or category		(c) Method of valuation
(including name of security)	(b)Book value	Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		
Part VIII Investments—Program Related. Se	e Form 990, Part X, line	
(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
		Cost of the of year market value
Table (Calume (I) should and Form 000 Part V and (D) for 42.)		
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) Part IX Other Assets. See Form 990, Part X, li	<u> </u> ne 15	
(a) Descri		(b) Book value
	•	
Total. (Column (b) should equal Form 990, Part X, col.(B) line	15.)	
Part X Other Liabilities. See Form 990, Part 3		'
(a) Description of Liability	(b) A mount	
Federal Income Taxes		
Split-Interest Liability	221,343	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	221,343	

·	TEXIT Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	ITS	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	12,053,879
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	11,858,922
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	194,957
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-81,041
9	Total adjustments (net) Add lines 4 - 8	9	-81,041
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	113,916
	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue p		,
1	Total revenue, gains, and other support per audited financial statements	1	11,984,869
2	A mounts included on line 1 but not on Form 990, Part VIII, line 12		
- а	Net unrealized gains on investments		
Ь	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV) 2d		
e	Add lines 2a through 2d	2e	-69,010
3	Subtract line 2e from line 1	3	12,053,879
4	A mounts 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 XIV) 4b		
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	12,053,879
Part	XIII Reconciliation of Expenses per Audited Financial Statements With Expenses	per	Return
1	Total expenses and losses per audited financial statements	1	11,870,953
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
b	Prior year adjustments		
c	Losses reported on Form 990, Part IX, line 25		
d	Other (Describe in Part XIV)		
е	Add lines 2a through 2d	2e	12,031
3	Subtract line 2e from line 1	3	11,858,922
4	A mounts 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 XIV)		
С	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	11,858,922

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Ident if ier	Return Reference	Explanation
		Unrealized gain (loss) on investments \$69,010 Change in split
		ınterest agreements \$12,031 Total \$81,041

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DLN: 93493277000061

OMB No 1545-0047

Open to Public **Inspection**

SCHEDULE F (Form 990)

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Statement of Activities Outside the United States

Name of the organization AMERICAN CENTER FOR LAW & JUSTICE DBA AMERICAN CENTER FOR LAW & JUSTICE - NATL

Employer identification number

54-1586817

Pai	General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.
1	For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance
2	For grant makers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the

Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed) (d) Activities conducted in (e) If activity listed in (d) (b) Number of (c) Number of region (by type) (i e, is a program service, (f) Total expenditures in (a) Region offices in the employees or fundraising, program services, describe specific type of region grants to recipients located in region agents in region service(s) in region the region) The ECLJ engages in european CLJ litigation and legal 747,929 services related to litigation, provides legal religious freedoms and services, renders advice human rights and counsel to clients, and supports attorneys and organizations that are involved in defending religious freedoms and human rights Eclj is a non-government organization (ngo) with United Nations slavic CLJ 0 litigation and legal The SCLJ provides legal 212,676 services to religious services related to religious freedoms and organizations and human rights in Russia ındıvıduals It ıs a nongovernmental, non-profit organization, with the principal goal of protecting religious rights and freedoms of individuals and associations in Russia 960,605

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other
		europe	to fulfill the mission through litigation and legal service related to religious freedoms and human rights	747,929			n/a	fmv
		russia	to fulfill the mission through litigation and legal service related to religious freedoms and human rights in russia	212,676	transfer		n/a	fmv

2

	F-1 (Form 990) if a			tea States. Complete	if the organization a	inswered "Yes" to Form	990, Part IV, line 16.
(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
		+					
		1					
		+					
			•				

Schedule F (Form 990) 2008

Complete this part to	provide the information requir	red in Part I, line 2, and any other additional information.
Identifier	ReturnReference	Explanation
rocedure for Monitoring Grants outside the U S		Schedule F, Part I, Line 2 Grant is expensed per approved budget for the year Additional expenses beyond the budget are requested and paid upon approval Financials are received from the offices for review

Software ID:

Software Version:

EIN: 54-1586817

Name: AMERICAN CENTER FOR LAW & JUSTICE DBA

AMERICAN CENTER FOR LAW & JUSTICE - NATL

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		·	to fulfill the mission through litigation and legal service related to religious freedoms and human rights	747,929	transfer		n/a	fmv
			to fulfill the mission through litigation and legal service related to religious freedoms and human rights in russia	212,676	transfer		n/a	fmv

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DLN: 93493277000061

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Schedule I

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Grants and Other Assistance to Organizations,

Governments and Individuals in the U.S.

Open to Public

Name of the organization						Employer identi	fication number
AMERICAN CENTER FOR LAW AMERICAN CENTER FOR LAW		'L				54-1586817	
		ts and Assistance				-	
Form 990, Part I\ Part IV and Sche	to award the gran ganization's proce er Assistance V, line 21 for an dule I-1 if additi	ts or assistance? dures for monitoring the to Governments a y recipient that receional space is	use of grant funds in the land Organizations in the land Organizations in the land \$5,00	e United States in the United Stat 00. Check this box i		rganızatıon answere eıved more than \$5,	d "Yes" on
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLJ - DC201 maryland ave NE washington, DC 20002	52-2042771	501(c)3	1,026,922		FMV	n/a	To support affiliate activities
ACLJ - MIDWEST6375 new hope road new hope, KY 40052	61-1190087	501(c)3	150,358		FMV	n/a	To support affiliate activities
ACLJ - NORTHEAST11 west chestnut hill road litchfield, CT 067593625	06-1491684	501(c)3	330,248		FMV	n/a	To support affiliate activities
LAW AND JUSTICE INSTITUTE1200 new hampshire ave nw ste 800 WA shington, DC 200360000	20-2487980	501(c)3	221,123		FMV	N/A	To support Educational & legal activities
2 Enter total number of sect	` ', ` '	5					4
organizations							<u> </u>

Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, F	art IV, line 22.
	Use Schedule I-1 (Form 990) if additional space is needed.	

(a)Type of grant or assistance	(b) Number of recipients	(c)A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 ACLJ National utilizes budgets and annual financial reports to monitor use of grant funds

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As Filed Data -

DLN: 93493277000061

OMB No 1545-0047

Schedule J (Form 990)

Department of the Treasury

Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest **Compensated Employees**

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Open to Public Inspection

Name of the organization **Employer identification number** AMERICAN CENTER FOR LAW & JUSTICE DBA AMERICAN CENTER FOR LAW & JUSTICE - NATL 54-1586817

Pa	rt I	Questions Regarding Compensation					
						Yes	Νo
.a		ck the appropiate box(es) if the organization provide, Part VII, Section A, line 1a Complete Part III to		ny of the following to or for a person listed in Form vide any relevant information regarding these items			
	<u></u>	First class or charter travel	Γ	Housing allowance or residence for personal use			
	Γ	Travel for companions	\sqcap	Payments for business use of personal residence			
	\sqcap	Tax idemnification and gross-up payments	\sqcap	Health or social club dues or initiation fees			
	Γ	Discretionary spending account	Γ	Personal services (e g , maid, chauffeur, chef)			
b		ne 1a is checked, did the organization follow a writt vision of all the expenses described above? If "No,"			1b	Yes	
•		the organization require substantiation prior to rein ers, directors, trustees, and the CEO/Executive D			2	Yes	
3		cate which, if any, of the following the organization anization's CEO/Executive Director Check all that					
	·	Compensation committee	<u> </u>	Written employment contract			
	<u> </u>	Independent compensation consultant	<u> </u>	Compensation survey or study			
	ı	Form 990 of other organizations	<u> </u>	Approval by the board or compensation committee			
ı	Dur	ing the year, did any person listed in Form 990, Pa	rt V I :	I, Section A, line 1a			
а	Rec	eive a severance payment or change of control pay	ment	t?	4a		Νo
b	Part	ticipate in, or receive payment from, a supplementa	l non	nqualified retirement plan?	4b		Νo
c	Part	ticipate in, or receive payment from, an equity-base	ed co	ompensation arrangement?	4c		Νo
	If"Y	res" to any of lines 4a-c, list the persons and prov	de th	he applicable amounts for each item in Part III			
	501	(c)(3) and 501(c)(4) organizations only must comp	lete	lines 5-8.			
j		persons listed in form 990, Part VII, Section A, lin ipensation contingent on the revenues of	e 1 a,	, did the organization pay or accrue any			
а	The	organization?			5a		Νo
b	Any	related organization?			5b		Νo
	If"Y	es," to line 5a or 5b, describe in Part III					
•		persons listed in form 990, Part VII, Section A, lin pensation contingent on the net earnings of	e 1 a,	, did the organization pay or accrue any			
а	The	organization?			6a		Νo
b	Any	related organization?			6b		Νo
	If"Y	es," to line 6a or 6b, describe in Part III					
,		persons listed in form 990, Part VII, Section A , lin ments not described in lines 5 and 6? If "Yes," des		, , , , , , , , , , , , , , , , , , , ,	7		No
;	subj	e any amounts reported in Form 990, Part VII, paid pect to the initial contract exception described in R art III		•			N.

Cat No 50053T

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII

Note. The sum of columns (B)(1)-(111) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & ıncentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
THOMAS P MONAGHAN	(1) (11)	435,998			9,000	18,618	463,616	113,489
JAMES MURPHY	(ı) (ıı)	94,951 88,284		11,737	3,696	3,446 14,622		24,715
FRANK MANION	(ı) (ıı)	245,564			9,000	17,685	272,249	63,606
GARY SEKULOW	(ı) (ıı)	187,470			7,320	18,435	213,225	48,794
ed white	(ı) (ıı)	164,740				14,744	179,484	42,808
	(ii)							
	(i)							
	(ii) (i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
l	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
-		
	·	

DLN: 93493277000061

OMB No 1545-0047

Schedule L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or Form 990-EZ. ► To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Transactions with Interested Persons

Open to Public Inspection

Name of the organization AMERICAN CENTER FOR LAW & JUSTICE DBA AMERICAN CENTER FOR LAW & JUSTICE - NATL								nt if icat	ion r	umber		
Part I Excess Benefit Transact	tions (section 501	(c)(3)	and section 501	1 (c)(4 - 1 5 8 zatıor						
To be completed by organization												
1 (a) Name of disqualifie	d person		(b) Des	criptio	on of transa	ction			- 1	(c) Cor Yes	rected? No	
									+	res	NO	
									_			
-									-			
2 Enter the amount of tax imposed on section 4958						ear ur	nder >	\$				
3 Enter the amount of tax, if any, on li			the organization .				•	\$				
Part II Loans to and/or From To be completed by organiza			on Form 000 Part	T\/	26 or E	orm 0	30 E	7 Darti	v/ lun			
To be completed by organiza		162	on rolling 90, Fait	1 0 , 111	16 20, 01 10	11111 9 :	90-L	(f		7		
(a) Name of interested person and	(b) Loan to or from the	(c)	O riginal principal			(e) defa		Appro		1	Written	
purpose	organization?		amount	(a)Ba	alance due	ueia	uitr	by board o		1 -	ement?	
	To From					Yes	No	Yes	No	Yes	No	
										+-		
										+-		
										+		
Total												
Part III Grants or Assistance E To be completed by organ				90, P	art IV, lın	ne 27.						
(a) Name of interested person	(b) Relationsh	nıp betv	ween interested pe organization					nt or typ	oe of	assista	ance	
Part IV Business Transactions	Touchuine Inter		l Davasas									
Part IV Business Transactions To be completed by organ				90, P	art IV, lın	ne 28a	a, 28	b, or 2	28c.			
	(b) Relationsh			Ť	, , , , , , , , , , , , , , , , , , ,		·	<u> </u>			arıng of	
(a) Name of interested person	between interes		(c) A mount of transaction		(d) Descr	ıptıon	of tra	nsactio	n	organization' revenues?		
	organization								Yes	No		
jay sekulow	Chief counsel, Boomember and CEO ACLJ				s a board r f Law and J				ent		No	
ames murphy	VP of administrati officer of ACLJ	ion,	114,6	L A	s compens Iniversity (as De ion of	an of Rege	nt			No	
Gary sekulow	VP of Finance for	A C I 1		0 n	Iniversity S	cnoo	OTL	iw)			No	
out, conuit	CFO/COO/CIO fo ACLJ, brother of J Sekulow	or [,, =							
Jay sekulow	Sekulow		/a						Νο			
CONSTITUTIONAL LITIGATION AND ADVOCACY GROUP PC (clag)	JAY SEKULOW IS 50% OWNER OF P C AND A SENI PARTNER OF THI LAW FIRM	THE OR	IE .		CLAG IS A WASHINGTON DC BASED INTERNATIONAL LAW FIRM SPECIALIZING IN THE PRACTICE AREAS OF HUMAN RIGHTS, U S CONSTITUTIONAL, NOT FOR			W E N		Νο		

PROFIT AND INTERNATIONAL

LAW TRANSACTIONS INCLUDE LEGAL FEES AND MEDIA SERVICES FEES

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DLN: 93493277000061

OMB No 1545-0047

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

Non-Cash Contributions

Open to Public Inspection

	ICAN CENTER FOR LAW & JUSTICE DBA				employer identificat	ion nun	nber	
AMER	ICAN CENTER FOR LAW & JUSTICE - NAT	ΓL			54-1586817			
Pa	rt I Types of Property			<u> </u>				
		(a) Check If applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d Method of d reven	etermın	iing	
1	Art—Works of art							
2	Art—Historical treasures .							
3	Art—Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities—Publicly traded .	X	1	46,733	FMV at the date of	donatio	n	
10	Securities—Closely held stock .							
11	Securities—Partnership, LLC, or trust interests							
12	Securities—Miscellaneous							
13	contribution (historic							
14	structures)							
14	contribution (other)							
15	Real estate—Residential .							
16	Real estate—Commercial							
17	Real estate—Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies .							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
	donated							
25	Other (describe <u>service</u>)	X	1	20,002	cost			
26	Other (describe)							
27	Other (describe)							
28	Other (describe)							
29	Number of Forms 8283 received which the organization complete Acknowledgement	d Form 828	33, Part IV, Donee	ar for contributions for	29			
			=			1	Yes	No
30a	During the year, did the organiza	ation receiv	e by contribution any prope	rty reported in Part I, lines	: 1-28 that it must			
	hold for at least three years from the date					 I I	, 	
	for the entire holding period?					30a		No
						30a		100
31	If "Yes", describe the arrangem Does the organization have a git			eview of any non-standard	contributions?	31		Νo
		·	ies or related organizations	to solicit, process, or sell	non-casn	32a		Νo
b	If "Yes", describe in Part II							
33	If the organization did not report	t revenues i	ın Column (c) for a type of p	roperty for which Column (a) ıs			

checked, describe in Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.							
Identifier	ReturnReference	Explanation					
240111111	Notal III Colored	Explanation					
	1	1					

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As Filed Data -

DLN: 93493277000061

OMB No 1545-0047

2008

Open to Public Inspection

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization AMERICAN CENTER FOR LAW & JUSTICE DBA AMERICAN CENTER FOR LAW & JUSTICE - NATL

54-1586817

Employer identification number

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		Gary sekulow is VP of Finance for ACLJ, CFO/COO/CIO for ACLJ, and brother of Jay Sekulow who is CEO, Chief Counsel, and Board member of ACLJ

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The Organization's officers review FORM 990 prior to its filing

ldentifier	Return Reference	Explanation
 Form 990, Part VI, Section B, line 12c		Any director, principal officer, or member of a committee with governing board receives a copy of the conflict of itnerest policy, is required to read and understand the policy, and must agree to comply with the policy. It is reviewed on an annual basis by outside independent counsel as well as in house counsel.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		The process for determining compensation included analysis provided by the independent compensation consultant, compensation study, and approval by the board

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		Organization makes governing documents, conflict of interest policy, and financial information available to the public upon request. Financial information is also available for public inspection through GuideStar org, wallwatchers org and ministrywatch org

ldentifier	Return Reference	Explanation				
		No change from prior year				

DLN: 93493277000061

OMB No 1545-0047

2008

Open to Public Inspection

Schedule R (Form 990) 2008

SCHEDULE R Related Organizations and Unrelated Partnerships (Form 990)

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

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37. ► See separate instructions.

Name of the organization MERICAN CENTER FOR LAW & JUSTICE DBA	Employer identification number				
MERICAN CENTER FOR LAW & JUSTICE - NATL Part I Identification of Disregarded Entities				54-1586817	
(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income Ei	(E) nd-of-year assets	(F) Direct controlling entity
Part II Identification of Related Tax-Exempt Organizat	ions		1	1	
(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 stati (if section 501(c)(3	(F) us Direct controlling 3)) entity
Regent University 1000 Centerville virginia beach, VA234645041 54-1061178	education	VA	501(c)3		no
Law & Justice Institute 1200 new hampshire ave nw ste 800 washington, DC200360000 20-2487980	legal services	DC	501(c)3	170(b)(1)(A)(vi)	no

Cat No 50135Y

(A) Name, address, and EIN of related organization	Prim	(B) nary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	incom	(E) lominant le(related, lestment, related)	Share	(F) e of total income	(G) Share of end-of- year assets	(H Disprop allocat	l) ortionate tions?	(I) Code V—UBI amount on Box 20 of K-1	Gene mana part	agıng
										Yes	No		Yes	No
Part IV Identification of R	Related	l Organizations	Taxable as	a Corporation	ı or Tr	ust								
(A) Name, address, and EIN of related organ		(B) Primary activity		(C) Legal domicile (state or foreign country)		(D) Direct contro	olling	(E) Type of entity (C corp, S corp or trust)	(F) Share of total income	end	(G) hare of l-of-yea assets	(H) Percentage r ownership		

Yes No

Part V Transactions with Related Organizations

Note. Complete line :	L if any entity is listed	d in Parts II, III or IV
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1 During	thatay yaar	. dıd the oraranızatıon	andada in any of t	tha fallowing:	trancactions with o	na ar mara ral	stad arganizations	licted in Darte	TT_T\/ 2
I Dulling	ı tile tax yeai,	, ulu tile olulaliizatioli	elluaue III aliy ol i	tile lollowilla	liansactions with o	nie di illore rei	ateu olualiizatiolis	IISTEU III Faits	TI-IA,

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- **b** Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- **d** Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- I Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- **q** O ther transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

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 other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)	law & justice institute	С	20,002
(2)	regent university	0	69,728
(3)	regent university	o	27,000
(4)	law & justice institute	Q	232,325
(5)	regent university	м	0
(6)			

1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f		No
1 g		No
1h		No
1i		No
1j		No
1k		No
11		No
1m	Yes	
1n		No
10	Yes	
1р		No
	_	
1q	Yes	
1r		No

Part VI Unrelated Organizations Taxable as a Partnership

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) Are all partners section 501(c)(3) organizations?		partners section		partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		(E) Share of end-of-year assets			(G) Code V—UBI amount on Box 20 of K-1	(H) General o managing partner?)
			Yes	No		Yes	No		Yes	No						
			•	•		•		Cabadul	D / Form							

Additional Data

Software ID:

Software Version:

EIN: 54-1586817

Name: AMERICAN CENTER FOR LAW & JUSTICE DBA

AMERICAN CENTER FOR LAW & JUSTICE - NATL

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
consulting services	210,000	210,000		
telephone & utilities	86,057	62,007	24,050	
DATA MANAGEMENT	77,729	77,729		
Charitable Contribution	52,950	52,950		
maintenance	47,332	23,131	24,201	