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*Form **990-EZ**

Department of the Treasury Internal Revenue Service

Short Form 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)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

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

OMB No 1545-1150

2011

Open to Public Inspection

ΑI	For the	2011 calendar year, or tax year beginning Jan. 1 , 2011, and ending	Dec 3	1 , 20 11
В	Check if ap	oplicable C Name of organization	Employer ic	lentification number
	Address cl	American Society of Comparative Law	1	3-6167943
\equiv	Name cha		Telephone r	number
_	Initial retur	100 Elizabetti St	80	60 570 5262
=	Terminated Amended	City or town, state or country, and ZIP + 4	Group Exe	emption
=	Application	III-Ma-4 OT 00105 0000	Number	,
G	Account	ting Method: Cash	heck ▶ ☑	if the organization is not
1 '	Websit			tach Schedule B
JI	ax-exem	npt status (check only one) —	orm 990, 99	0-EZ, or 990-PF)
K	Check ▶	if the organization is not a section 509(a)(3) supporting organization or a section 527 organization	and its gros	s receipts are normally
	not more	e than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may		
1	the orga	anization chooses to file a return, be sure to file a complete return		
L	Add lines	s 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (I	Part II,	
li.	ne 25, c	olumn (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ	▶ 9	\$
P	art I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the in	struction	s for Part I.)
	_	Check if the organization used Schedule O to respond to any question in this Part I.		
	1	Contributions, gifts, grants, and similar amounts received	1	0
	2	Program service revenue including government fees and contracts	. 2	0
	3	Membership dues and assessments	3	76,895
	4	Investment income	. 4	11,508
	5a	Gross amount from sale of assets other than inventory 5a		
	b	Less: cost or other basis and sales expenses		
	С	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	. 5c	0
	6	Gaming and fundraising events		
	а	Gross income from gaming (attach Schedule G if greater than		
Revenue		\$15,000)		
ě	b	Gross income from fundraising events (not including \$ of contributions		
æ		from fundraising events reported on line 1) (attach Schedule G if the		·
		sum of such gross income and contributions exceeds \$15,000) 6b		
	C	Less: direct expenses from gaming and fundraising events 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subt	ract	
	1	line 6c)	· · 6d	0
	7a	Gross sales of inventory, less returns and allowances		
	b	Less: cost of goods sold		
	C	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7с	0
	8	Other revenue (describe in Schedule O)	8	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	↑ 9	88,403
	10	Grants and similar amounts paid (list in Schedule O) .	. 10	0
	11	Benefits paid to or for members	. 11	0
ë	12	Salaries, other compensation, and employee benefits	. 12	0
en S	13	Trolessional rees and other payments to independent contractors	. 13	0
Expenses	. 14		'I '	0
ш	1 .0	Printing, publications, postage, and shipping OGDEN, UT	. 15	0
	16	Other expenses (describe in Schedule O)	. 16	51,611
_	17	Total expenses. Add lines 10 through 16	. 🕨 17	51,611
ţ	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	36,792
šše	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree		ţ
Ř		end-of-year figure reported on prior year's return)		274,898
Net Assets	20	Other changes in net assets or fund balances (explain in Schedule O)		8,726
_	21	Net assets or fund balances at end of year. Combine lines 18 through 20	. ▶ 21	320,416

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No 106421

Form 990-EZ (2011)



Form	990°EZ	(201	1)

	_
Page	"

· Pai	·					
	Check if the organization used Schedule	e O to respond to a	ny question in this			<u></u> . 🗅
				(A) Beginning of year		(B) End of year
22	Cash, savings, and investments			274,89		320,416
23 24	Land and buildings				23	
25	Other assets (describe in Schedule O) Total assets				24	
26	—			274,89	0 26	T
27	Net assets or fund balances (line 27 of column	n (R) must agree wit		274,89	-	220.416
Par					9/21	320,416
	Check if the organization used Schedule				۔ ار	Expenses
What	is the organization's primary exempt purpose?	o to respend to u	rry question in the	, r urt m		equired for section 1(c)(3) and 501(c)(4)
Desc	ribe the organization's program service accomplieasured by expenses. In a clear and concise in	lishments for each o	f its three largest personide	program services,	org 49	ganizations and section 47(a)(1) trusts, optional
perso	ons benefited, and other relevant information for e	ach program title.	o doi vidos provido	a, the namber of	107	others)
28	Scholarly Conferences and Business Meeting (New	Haven, CT, Feb 2011	and Sacramento, C	A, Oct. 2011)		
	(Grants \$) If this amount	t includes foreign are	onto obsolehere		00	22.500
29	Deinas for autotaudina achal-alai-	t includes foreign gra			28	a 32,508
	Tries to outstanding sortour stip				-	
	(Grants \$) If this amount	t includes foreign gra	ants, check here .	▶ 🗆	29	a 3,000
30					1	
		•••••				
24		t includes foreign gra			30	a
31	Other program services (describe in Schedule O) (Grants \$) If this amount	t includes foreign gra				
32	Total program service expenses (add lines 28a	through 31a)	ants, check here .	_ · · · <u> </u>	31	_
Par						
	Check if the organization used Schedule					<u> </u>
		(b) Title and average	(c) Reportable	(d) Health benefits	s, [
	(a) Name and address	hours per week devoted to position	compensation (Forms W-2/1099-MIS/ (if not paid, enter -0-	benefit plans, and	1	e) Estimated amount of other compensation
Johr	ı Reitz	President				
_	Iowa Law School, Iowa City IA 52242		<u> </u>	0	0	0
	atrick Glenn	Vice-President			- 1	
	ill Law Faculty, Montreal, Canada, H3A 1W9			0	0	0
	on Conner	Secretary				
	Hawaii Law School, Honolulu, HI 96822 ard S Kay		 	_	 - -	-
	Connecticut Law School, Hartford, CT 06105	Treasurer		0	0	0
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See	attached list of Directors	·-			į	
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/Part				
	instructions for Part V.) Check if the organization used Schedule O to respond to any question in this	s Part		
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	Yes	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the	33		
35a	change on Schedule O (see instructions)	34		✓
b	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a 35b		✓
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a b 38a	Enter amount of political expenditures, direct or indirect, as described in the instructions. Did the organization file Form 1120-POL for this year?	37b 38a		√
39 a b	If "Yes," complete Schedule L, Part II and enter the total amount involved			
40a b	Gross receipts, included on line 9, for public use of club facilities	- - -		
	transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		√
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			- 1
	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		√
41	List the states with which a copy of this return is filed. ▶ New York			
42a		860-57	0-526	2
	Located at ► 65 Elizabeth St. , Hartford CT ZIP + 4 ►	06105	-2290	1
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No ✓
	If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		-	
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year		. I	► □ No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	162	NO ✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		√
c d	Did the organization receive any payments for indoor tanning services during the year?	44c		√
45a 45b	Did the organization have a controlled entity within the meaning of section 512(b)(13)? Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a		

Form 990	€Z (2011)							age 4
,							Yes	
	Did the organization engage, directly or into candidates for public office? If "Yes," of							
Part V							ction	✓
	501(c)(3) organizations and secti							b
	and 52, and complete the tables				·			
	Check if the organization used Scl	nedule O to respond	to any question in	n this Part VI		<u> </u>		
47	Did the ergenization engage in labburg	actuation or house	nostica EO1/h) alaa	* off		<u> </u>	Yes	No
	Did the organization engage in lobbying year? If "Yes," complete Schedule C, Par		section 501(n) elec		-	4		,
	Is the organization a school as described in					<u> </u>	\vdash	<u></u>
	Did the organization make any transfers to						\vdash	7
b	If "Yes," was the related organization a se	ection 527 organization	on?			. 49b		
	Complete this table for the organization's							
	employees) who each received more than	\$100,000 of compe	nsation from the org			e, enter "N	lone."	
	(a) Name and address of each employee	(b) Title and average hours per week	(c) Reportable compensation	(d) Health contributions	o employee	(e) Estimate		
	paid more than \$100,000	devoted to position	(Forms W-2/1099-MIS	C) benefit plans, a compen		other con	npensat	tion
None								
	-							
			}					
	Total number of other employees paid ov			<u> </u>				
	Complete this table for the organization \$100,000 of compensation from the organization			ent contractors	who each	received	more	than
					(a)	Composes		
(a) N	Name and address of each independent contractor pa	more than \$100,000	(b) Type of s	service	(c)	Compensat	ion	
None			1	1				
			<u> </u>					
			-					
								
			_					
			4					
d	Total number of other independent contra	actors each receiving	over \$100.000	. ▶	•	0		
	Did the organization complete Schedule	-	• •)(1)		_	
	nonexempt charitable trusts must attach	a completed Schedu	le À	<u></u>	• • •	► 🗸 Ye	s 🗌	No
	enalties of perjury, I declare that I have examined this ect, and complete Declaration of preparer (other tha					nowledge ar	nd belief	f, it is
	IN Our Sa				3-14.	20		
Sign	Signature of officer			Date	· ·	7.1.		
Here	Richard S. Kay, Treasurer Type or print name and title				·2 - 4 ·	2012		
	Print/Type preparer's name	Preparer's signature		Date	<u> </u>	PTIN		
Paid Prena		1			Check L self-emplo	ıf		

Preparer Use Only

Firm's name ▶

May the IRS discuss this return with the preparer shown above? See instructions

► ☐ Yes ☐ No

Firm's EIN ▶

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047 20**1**1

> **Open to Public** Inspection

Internal Revenue Service Name of the organization Employer identification number American Society of Comparative Law 13-6167943 Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 11, check only one box) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II) ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions-subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. c Type III-Functionally integrated **b** Type II e By checking this box. I certify that the organization is not controlled directly or indirectly by one or more disgualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). If the organization received a written determination from the IRS that it is a Type II, Type III, or Type III supporting \Box Since August 17, 2006, has the organization accepted any gift or contribution from any of the a following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and Yes Nο (iii) below, the governing body of the supported organization? 11g(i) (ii) A family member of a person described in (i) above? . . . 11g(ii) (iii) A 35% controlled entity of a person described in (i) or (ii) above? . 11g(iii) Provide the following information about the supported organization(s). h (i) Name of supported (ii) EIN (iii) Type of organization (iv) Is the organization (v) Did you notify (vii) Amount of (vi) Is the organization (described on lines 1-9 the organization in organization in col support (i) organized in the US? above or IRC section governing document? col (i) of your support? (see instructions)) Yes No Yes Yes No No (A) (B) (C) (D) (E)

Total

Part							
	(Complete only if you checked the	ne box on line	5, 7, or 8 of	Part I or if th	e organizatio	n failed to qu	alify under
Cooti	Part III. If the organization fails to	qualify unde	er the tests lis	sted below, p	lease comple	ete Part III.)	
	on A. Public Support	() 0007	# > 0000		1 10 00 10		
	dar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3.						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4.						_
Secti	on B. Total Support				<u></u>	Ji	
Calen	dar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					-	
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 12 13	Total support. Add lines 7 through 10 Gross receipts from related activities, etc First five years. If the Form 990 is for the organization, check this box and stop here.	ne organization	n's first, secon			12 ear as a section	
Secti	on C. Computation of Public Suppor	t Percentag	<u></u> е			-	
14	Public support percentage for 2011 (line 6			1, column (f))		14	%
15	Public support percentage from 2010 Sch					15	%
16a	331/3% support test—2011. If the organization and						
b	box and stop here . The organization qua 33 1/3% support test—2010 . If the organ check this box and stop here . The organ	nization did no	t check a box	x on line 13 oi	r 16a, and line		
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization me Part IV how the organization meets the "f organization	011. If the orga	anization did na	ot check a box	on line 13, 16 eck this box ar	nd stop here. I	line 14 ıs Explaın ın
b	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organization m Explain in Part IV how the organization m supported organization	tion meets the	facts-and-cis-and-cis-and-cis-and-circums	ircumstances" tances" test. T	test, check th	nis box and st	, and line top here.
18	Private foundation. If the organization du instructions	d not check a	box on line 13		a, or 17b, chec	k this box and	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

	If the organization fails to qualify	under the tes	ts listed belo	w, please co	mplete Part II	.)	
Section	on A. Public Support						
Calend	dar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1	Gifts, grants, contributions, and membership fees	` '		<u> </u>			
2	received. (Do not include any "unusual grants.") Gross receipts from admissions, merchandise	74,425	71,067	71,140	77,270	76,895	370,797
-	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 through 5	74,425	71,067	71,140	77,270	76,895	370,797
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6.)				į.		370,797
Section	on B. Total Support	·					
	dar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9	Amounts from line 6	74,425	71,067	71,140	77,270	76,895	370,797
10a	Gross income from interest, dividends,	74,420	71,007	71,140	77,270	70,033	370,737
IVa	payments received on securities loans, rents,						
	royalties and income from similar sources .	20 101	5.040	5 707	0.070	44.500	50.000
_	· ·	26,191	6,049	6,797	8,278	11,508	58,823
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
	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				- 1		
	(Explain in Part IV.)		9,448				
13	Total support. (Add lines 9, 10c, 11, and 12.)	100,616	86,564	77,937	85,548	88,403	429,620
14	First five years. If the Form 990 is for the organization, check this box and stop he	ne organization	's first, second	d, third, fourth	or fifth tax ye		n 501(c)(3)
Secti	on C. Computation of Public Suppor						
15	Public support percentage for 2011 (line 8			3 column (fl)	 -	15	86.31 %
16	Public support percentage from 2010 Sch						
				· · · · ·	· · · · · ·	16	85 94 %
	on D. Computation of Investment Inc		-	ulina 10. aali	(f)	147	45.00.0/
17	Investment income percentage for 2011 (17	15.86 %
18	Investment income percentage from 2010					18	11,99 %
19a	331/3% support tests—2011. If the organ						
_	17 is not more than 331/3%, check this box						
b	331/3% support tests – 2010. If the organiz						
	line 18 is not more than 331/3%, check this I	-	_			• •	_
20	Private foundation. If the organization di	d not check a l	box on line 14,	19a, or 19b, c	heck this box	and see instruc	ctions 🕨 🔲

Schedule 🛪 (F	chedule A (Form 990 or 990-EZ) 2011 Page 4						
Part IV	Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).						
-							
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SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047 2011

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Name of the organization	Employer identification number		
American Society of Comparative Law	13-6167943		
Line 20: Increase in market value of securities			

	••		
······································			

School

University of Alabama American University University of Arizona Arizona State University

University of Arkansas at Little Rock

University of Baltimore Boston College Law School

Boston University

Brigham Young University Brooklyn Law School Bucerius Law School

University of California at Berkeley University of California at Davis

University of California at San Francisco University of California at Los Angeles California Western School of Law Catholic University of America University of Chicago Law School

Chicago Kent College of Law - Illinois Institute of Technology

Columbia University
University of Connecticut
Cornell Law School
University of Denver
DePaul University

University of Detroit Mercy

Duke University Emory University University of Florida

Florida International University

Fordham University

Georgetown University Law Center George Washington University

Golden Gate University Harvard Law School University of Hawaii Hofstra University

University of Houston Law Center

University of Illinois

Indiana University - Bloomington Indiana University - Indianapolis

University of Iowa
University of Kansas
University of Kentucky
Louisiana State University

Loyola Law School - Los Angeles Loyola University New Orleans Marquette University Law School

University of Maryland

Mcgill University, Faculty of Law

University of Miami University of Michigan

University of Minnesota Law School Mississippi College School of Law University of Missouri-Columbia

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