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**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning

, 2012, and ending

, 20

Name of foundation Law Review Inc		A Employer identification number 41 1809929
Number and street (or P O box number if mail is not delivered to street address) 6950 France Avenue South	Room/suite 100	B Telephone number (see instructions) 952 920 0300
City or town state and ZIP code Edina MN 55435		C If exemption application is pending check here <input type="checkbox"/>
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1 Foreign organizations check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A) check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II col (c) line 16) \$ 43 098 59	J Accounting method <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I column (d) must be on cash basis)	
F If the foundation is in a 60 month termination under section 507(b)(1)(B) check here <input type="checkbox"/>		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b) (c) and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions gifts grants etc received (attach schedule)	none			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total Add lines 1 through 11	none				
Operating and Administrative Expenses	13 Compensation of officers directors trustees etc	0			
	14 Other employee salaries and wages	0			
	15 Pension plans employee benefits	0			
	16a Legal fees (attach schedule)	0			
	b Accounting fees (attach schedule)	0			
	c Other professional fees (attach schedule)	0			
	17 Interest	0			
	18 Taxes (attach schedule) (see instructions)	0			
	19 Depreciation (attach schedule) and depletion	0			
	20 Occupancy	0			
	21 Travel conferences and meetings	0			
	22 Printing and publications	0			
	23 Other expenses (attach schedule)	91 00			91 00
	24 Total operating and administrative expenses Add lines 13 through 23	91 00			91 00
	25 Contributions gifts grants paid	2370 00			2370 00
26 Total expenses and disbursements Add lines 24 and 25	2461 00			2461 00	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	2461 00				
b Net investment income (if negative enter -0-)		0			
c Adjusted net income (if negative, enter -0-)			0		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash—non interest bearing			45 559 59	43 098 59	43 098 59
	2 Savings and temporary cash investments					
	3 Accounts receivable ▶					
	Less allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers directors trustees and other disqualified persons (attach schedule) (see instructions)					
	7 Other notes and loans receivable (attach schedule) ▶					
	Less allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U S and state government obligations (attach schedule)					
	b Investments—corporate stock (attach schedule)					
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land buildings and equipment basis ▶					
	Less accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	14 Land buildings and equipment basis ▶					
	Less accumulated depreciation (attach schedule) ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers—see the instructions Also see page 1 item I)			45 559 59	43 098 59	43 098 59
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers directors trustees and other disqualified persons					
	21 Mortgages and other notes payable (attach schedule)					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31					
	27 Capital stock trust principal or current funds					
	28 Paid in or capital surplus or land bldg and equipment fund					
	29 Retained earnings accumulated income endowment or other funds					
	30 Total net assets or fund balances (see instructions)				43 098 59	
	31 Total liabilities and net assets/fund balances (see instructions)				43 098 59	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II column (a) line 30 (must agree with end-of year figure reported on prior year's return)	1	45 559 59
2 Enter amount from Part I line 27a	2	2 461 00
3 Other increases not included in line 2 (itemize) ▶	3	0
4 Add lines 1 2 and 3	4	43 098 59
5 Decreases not included in line 2 (itemize) ▶	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II column (b) line 30	6	43 098 59

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares, MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo day yr)	(d) Date sold (mo day yr)
1a	n/a			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a n/a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j) if any	(l) Gains (Col (h) gain minus col (k) but not less than 0) or Losses (from col (h))
a n/a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I line 7 If (loss), enter 0 in Part I line 7 }	2	n/a
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I line 8, column (c) (see instructions). If (loss), enter 0 in Part I line 8 }	3	n/a

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If Yes, the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year. See the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011			n/a
2010			
2009			
2008			
2007			

2 Total of line 1, column (d)	2	n/a
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	n/a
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	n/a
5 Multiply line 4 by line 3	5	n/a
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	n/a
7 Add lines 5 and 6	7	n/a
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	n/a

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2) check here <input type="checkbox"/> and enter N/A on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V check here <input type="checkbox"/> and enter 1% of Part I line 27b	1		0
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I line 12 col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter 0)	2		0
3 Add lines 1 and 2	3		0
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter 0)	4		0
5 Tax based on investment income Subtract line 4 from line 3 If zero or less enter 0	5		0
6 Credits/Payments			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a		0
b Exempt foreign organizations—tax withheld at source	6b		0
c Tax paid with application for extension of time to file (Form 8868)	6c		0
d Backup withholding erroneously withheld	6d		0
7 Total credits and payments Add lines 6a through 6d	7		0
8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8		0
9 Tax due If the total of lines 5 and 8 is more than line 7 enter amount owed	9		0
10 Overpayment. If line 7 is more than the total of lines 5 and 8 enter the amount overpaid	10		0
11 Enter the amount of line 10 to be Credited to 2013 estimated tax 0 0 Refunded	11		0

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year did the foundation attempt to influence any national state or local legislation or did it participate or intervene in any political campaign?		<input checked="" type="checkbox"/>
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		<input checked="" type="checkbox"/>
c Did the foundation file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ \$ 0 (2) On foundation managers ▶ \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes" attach a detailed description of the activities</i>		<input checked="" type="checkbox"/>
3 Has the foundation made any changes not previously reported to the IRS in its governing instrument articles of incorporation or bylaws or other similar instruments? <i>If "Yes" attach a conformed copy of the changes</i>		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1 000 or more during the year?		<input checked="" type="checkbox"/>
b If "Yes" has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
5 Was there a liquidation termination dissolution or substantial contraction during the year? <i>If "Yes" attach the statement required by General Instruction T</i>		<input checked="" type="checkbox"/>
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	<input checked="" type="checkbox"/>	
7 Did the foundation have at least \$5 000 in assets at any time during the year? <i>If "Yes" complete Part II col (c) and Part XV</i>	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ Minnesota		
b If the answer is "Yes" to line 7 has the foundation furnished a copy of Form 990 PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No" attach explanation</i>	<input checked="" type="checkbox"/>	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If "Yes" complete Part XIV</i>	<input checked="" type="checkbox"/>	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes" attach a schedule listing their names and addresses</i>		<input checked="" type="checkbox"/>

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year did the foundation directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If "Yes" attach schedule (see instructions)	11		✓
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes" attach statement (see instructions)	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► none	13	✓	
14	The books are in care of ► Michael C DeMoss Attorney Located at ► 6950 France Avenue South Edina MN Telephone no ► 952 920-0300 ZIP+4 ► 55435-2024			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 PF in lieu of Form 1041—Check here and enter the amount of tax exempt interest received or accrued during the year ► 15 none			
16	At any time during calendar year 2012 did the foundation have an interest in or a signature or other authority over a bank securities or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90 22 1 If Yes enter the name of the foreign country ►	16	Yes	No ✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from lend money to or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods services or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to or pay or reimburse the expenses of a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6) did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d) 3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	✓
c	Did the foundation engage in a prior year in any of the acts described in 1a other than excepted acts that were not corrected before the first day of the tax year beginning in 2012?	1c	✓
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2012 did the foundation have any undistributed income (lines 6d and 6e Part XIII) for tax year(s) beginning before 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes" list the years ► 20 20 20 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed answer "No" and attach statement—see instructions)	2b	✓
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a list the years here ► 20 20 20 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes" did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26 1969 (2) the lapse of the 5 year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest or (3) the lapse of the 10 15 or 20 year first phase holding period? (Use Schedule C Form 4720 to determine if the foundation had excess business holdings in 2012)	3b	✓
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b	Did the foundation make any investment in a prior year (but after December 31 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b	✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to				
(1) Carry on propaganda or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(2) Influence the outcome of any specific public election (see section 4955) or to carry on directly or indirectly any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(3) Provide a grant to an individual for travel study or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(4) Provide a grant to an organization other than a charitable etc organization described in section 509(a)(1) (2) or (3) or section 4940(d)(2)? (see instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(5) Provide for any purpose other than religious charitable scientific literary or educational purposes or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b If any answer is "Yes" to 5a(1)–(5) did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b		
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>				
c If the answer is "Yes" to question 5a(4) does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes" attach the statement required by Regulations section 53.4945–5(d)				
6a Did the foundation during the year receive any funds directly or indirectly to pay premiums on a personal benefit contract?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Did the foundation during the year pay premiums directly or indirectly on a personal benefit contract?		6b		
If "Yes" to 6b file Form 8870				
7a At any time during the tax year was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes" did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account other allowances
Michael C DeMoss	President 1 hour	none	none	none
6950 France Ave S #100 Edina MN 55435				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions) If none, enter "NONE"

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account other allowances
none	0	0	0	0

Total number of other employees paid over \$50,000



none

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3** Five highest-paid independent contractors for professional services (see instructions) If none enter "NONE"

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
none	n/a	none
Total number of others receiving over \$50,000 for professional services		none

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Provide Free Legal Assistance and Charity to teen aged first time offenders one hour or more per week In associa	2 370 00
2 other expenses Minnesota state filing fee \$25 00 Bank service fee \$66 00	91 00
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	0
2	0
All other program related investments See instructions	
3	0
Total Add lines 1 through 3	0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable etc purposes		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	0
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	0
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	0
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	0
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0
6	Minimum investment return. Enter 5% of line 5	6	0

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	0
2a	Tax on investment income for 2012 from Part VI, line 5	2a	0
b	Income tax for 2012 (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	0
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	0
6	Deduction from distributable amount (see instructions)	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	0

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable etc purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	2461 00
b	Program-related investments—total from Part IX, B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable etc purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the—		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8 and Part XIII, line 4	4	2461 00
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2461 00

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI line 7				0
2 Undistributed income if any as of the end of 2012				
a Enter amount for 2011 only			0	
b Total for prior years 20 <u>0</u> 20 <u>0</u> 20 <u>0</u>		0		
3 Excess distributions carryover if any to 2012				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2012 from Part XII line 4 ▶ \$				
a Applied to 2011 but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)	0			
d Applied to 2012 distributable amount				0
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d) the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below	0			
a Corpus Add lines 3f 4c and 4e Subtract line 5	0			
b Prior years undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years undistributed income for which a notice of deficiency has been issued or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2013 Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010				
d Excess from 2011				
e Excess from 2012				

Part XIV Private Operating Foundations (see instructions and Part VII-A question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation and the ruling is effective for 2012, enter the date of the ruling ▶

September 6 1995

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2012	(b) 2011	(c) 2010	(d) 2009	
n/a	n/a	n/a	n/a	n/a
b 85% of line 2a	0	0	0	0
c Qualifying distributions from Part XII line 4 for each year listed	0	0	0	0
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	0	0	0	0
3 Complete 3a, b, or c for the alternative test relied upon				
a Assets alternative test—enter				
(1) Value of all assets	0	0	0	0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)	0	0	0	0
b Endowment alternative test—enter 2/3 of minimum investment return shown in Part X line 6 for each year listed	0	0	0	0
c Support alternative test—enter				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities, loans (section 512(a)(5)) or royalties)	0	0	0	0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)	0	0	0	0
(3) Largest amount of support from an exempt organization	0	0	0	0
(4) Gross investment income	0	0	0	0

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions)**1 Information Regarding Foundation Managers**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2)).

none

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

none

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc. Programs

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed.

n/a

b The form in which applications should be submitted and information and materials they should include.

n/a

c Any submission deadlines.

n/a

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors.

n/a

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
Sharing and Caring Hands 525 North 7th Street Minneapolis MN 55405	n/a	501 c 3	Assist the Poor	100 00
St Mary s Church 3450 Irving Ave S Minneapolis MN	n/a	501-c 3	Assist the Poor	1520 00
St Vincent DePaul Charity 2939 12th Ave S Minneapolis MN 55407	n/a	501-c 3	Assist the Poor	250 00
Prepare Ministries 12901 Roberts Drive Eden Prairie MN 55436	n/a	501-c 3	Assist the Poor	250 00
Edina Crime Prevention 4801 West 50th St Edina MN 55424	n/a	501-c 3	Crime prevention	250 00
Total			3a	2370 00
b <i>Approved for future payment</i>				
Total			3b	0

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512 513 or 514		(e) Related or exempt function income (See instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue					
a	_____	n/a	n/a	n/a	n/a	n/a
b	_____					
c	_____					
d	_____					
e	_____					
f	_____					
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate					
a	Debt financed property					
b	Not debt financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal Add columns (b) (d) and (e)					
13	Total Add line 12 columns (b) (d) and (e)					

(See worksheet in line 13 instructions to verify calculations)

13 _____ none

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]


1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527 relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
	(1) Cash	1a(1)	✓
	(2) Other assets	1a(2)	✓
b	Other transactions		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	✓
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	✓
	(3) Rental of facilities equipment or other assets	1b(3)	✓
	(4) Reimbursement arrangements	1b(4)	✓
	(5) Loans or loan guarantees	1b(5)	✓
	(6) Performance of services or membership or fundraising solicitations	1b(6)	✓
c	Sharing of facilities equipment mailing lists other assets or paid employees	1c	✓
d	If the answer to any of the above is "Yes" complete the following schedule. Column (b) should always show the fair market value of the goods other assets or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement show in column (d) the value of the goods other assets or services received		

[illegible]

2a Is the foundation directly or indirectly affiliated with or related to one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If Yes complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
none		

Sign Here	Under penalties of perjury, I declare that I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	 Signature of officer or trustee	5/6/2013 Date	President Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name MICHAEL C DEMOSS	Preparer's signature ATTORNEY AT LAW	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ 6950 FRANCES #100	Firm's EIN ▶			
	Firm's address ▶ EDINA MN 554352024	Phone no			

Form **990-PF** (2012)

Schedule B(Form 990 990 EZ
or 990 PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990 Form 990 EZ, or Form 990 PF

OMB No 1545 0047

2012**Name of the organization**

Law Review Inc

Employer identification number

41 1809929

Organization type (check one)**Filers of****Section**

Form 990 or 990 EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990 PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule****Note** Only a section 501(c)(7) (8) or (10) organization can check boxes for both the General Rule and a Special Rule See instructions**General Rule**

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

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990 EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor during the year a contribution of the greater of (1) \$5 000 or (2) 2% of the amount on (i) Form 990 Part VIII line 1h or (ii) Form 990 EZ line 1 Complete Parts I and II
- ☐ For a section 501(c)(7) (8) or (10) organization filing Form 990 or 990 EZ that received from any one contributor during the year total contributions of more than \$1 000 for use *exclusively* for religious charitable scientific literary or educational purposes or the prevention of cruelty to children or animals Complete Parts I II and III
- ☐ For a section 501(c)(7) (8) or (10) organization filing Form 990 or 990 EZ that received from any one contributor during the year contributions for use *exclusively* for religious charitable etc purposes but these contributions did not total to more than \$1 000 If this box is checked enter here the total contributions that were received during the year for an *exclusively* religious charitable etc purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious charitable etc contributions of \$5 000 or more during the year ▶ \$

Caution An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990 990 EZ or 990 PF) but it **must** answer "No" on Part IV line 2 of its Form 990 or check the box on line H of its Form 990 EZ or on Part I line 2 of its Form 990 PF to certify that it does not meet the filing requirements of Schedule B (Form 990 990-EZ or 990-PF)

Name of organization
Law Review Inc

Employer identification number
41 1809929

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No	(b) Name, address and ZIP + 4	(c) Total contributions	(d) Type of contribution
	none	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization
Law Review Inc

Employer identification number
41 1809929

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

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	none	\$ 0	n/a
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Name of organization Law Review Inc	Employer identification number 41 1809929
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc. contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ none

Use duplicate copies of Part III if additional space is needed.

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	none	n/a	n/a
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Category Summary

Date Range	Custom Dates (1/1/2012 - 12/31/2012)		
Accounts	Law Review		
Categories	All Categories		
Tags	All Tags		
Type	Custom		

✓ Show Memo/Notes

Money In

Not Income				\$47,867 72
1/6/2012	Law Review	Transfer from Klein Bank	cbp#405849 RETaxEscrow	\$47,867 72
				\$47 867 72

Money Out

Bank Charge				-\$2,461 00
12/31/2012	Law Review	bank fee	12x\$5 50	-\$66 00
				\$66 00
Charity				-\$2,120 00
1/23/2012	Law Review	St Mary Church		\$1 070 00
5/3/2012	Law Review	St Mary Church	Fr David	\$300 00
8/3/2012	Law Review	St Mary Church		\$150 00
12/3/2012	Law Review	St Vincent de Paul		\$250 00
12/5/2012	Law Review	Prepare Ministries		\$250 00
12/5/2012	Law Review	Sharing Caring Hands		\$100 00

Donation

12/5/2012	Law Review	Edina Crime Prevention Fund	bullet proof vests	-\$250 00
				\$250 00

Filing Fee

5/3/2012

Law Review

State of Minnesota

Registration

-\$25 00

\$25 00

Money In	\$47 867 72
Money Out	\$2 461 00
Net Total	\$45,406 72