



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013

☐ Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization
INVESTIGATIVE REPORTERS & EDITORS INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address)138 NEFF ANNEX-UMC

Room/suite

City or town, state or country, and ZIP + 4
COLUMBIA, MO 65211

F Name and address of principal officer
MARK HORVIT
141 NEFF ANNEX
COLUMBIA, MO 65211

D Employer identification number

51-0166741

E Telephone number

(573) 882-2042

G Gross receipts \$ 2,843,552

I Tax-exempt status☒ 501(c)(3)☐ 501(c) () (insert no)☐ 4947(a)(1) or ☐ 527

J Website: WWW IRE ORG

H(a) Is this a group return for affiliates?☐ Yes☒ No

H(b) Are all affiliates included?☐ Yes☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number

K Form of organization☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation 1978

M State of legal domicile
MO

Part I

Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
EDUCATE AND INSTRUCT REPORTERS ON HOW TO BECOME BETTER, MORE IN-DEPTH AND COMPUTER LITERATE
INVESTIGATIVE REPORTERS

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	250
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

Revenue

8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	1,043,509	1,201,372
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	772,942	935,628
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	188,971	170,693
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	19,774	9,684
		2,025,196	2,317,377

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	36,011	94,609
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	848,368	927,335
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	91,368	
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	818,135	826,451
19	Revenue less expenses Subtract line 18 from line 12	1,702,514	1,848,395
		322,682	468,982

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	4,434,332	4,867,981
21	Total liabilities (Part X, line 26)	266,724	243,422
22	Net assets or fund balances Subtract line 21 from line 20	4,167,608	4,624,559

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

MARK HORVIT EXECUTIVE DIRECTOR

2014-01-17

Date

Paid Preparer Use Only

Prnt/Type preparer's name
STEPHEN C SMITH

Preparer's signature

Date

Check if self-employed

PTIN
P00048938

Firm's name
WILLIAMS-KEEPERS LLC

Firm's EIN
43-1126847

Firm's address
2005 WEST BROADWAY SUITE 100
COLUMBIA, MO 65203

Phone no
(573) 442-6171

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2012)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☐

1

Briefly describe the organization’s mission

THE MISSION OF INVESTIGATIVE REPORTERS AND EDITORS IS TO FOSTER EXCELLENCE IN INVESTIGATIVE JOURNALISM, WHICH IS ESSENTIAL TO A FREE SOCIETY WE ACCOMPLISH THIS BY PROVIDING TRAINING, RESOURCES AND A COMMUNITY OF SUPPORT TO INVESTIGATIVE JOURNALISTS, PROMOTING HIGH PROFESSIONAL STANDARDS, PROTECTING THE RIGHTS OF INVESTIGATIVE JOURNALISTS, AND ENSURING THE FUTURE OF IRE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If “Yes,” describe these changes on Schedule O

4

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code) (Expenses \$ 347,504 including grants of \$ 24,573) (Revenue \$ 293,273)
	CONFERENCES TO EDUCATE AND INFORM MEMBERS ON ISSUES REGARDING INVESTIGATIVE REPORTING AND EDITING REVENUES SHOWN ABOVE DO NOT INCLUDE \$304,997 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING THE CONFERENCE EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE
4b	(Code) (Expenses \$ 395,682 including grants of \$ 26,011) (Revenue \$ 355,565)
	NATIONAL INSTITUTE FOR COMPUTER-ASSISTED REPORTING OPERATES TO TRAIN AND EDUCATE THOSE IN THE JOURNALISM PROFESSION IN TECHNIQUES AND TECHNOLOGIES OF COMPUTER-ASSISED REPORTING REVENUES SHOWN ABOVE DO NOT INCLUDE \$114,337 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING NICAR EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE
4c	(Code) (Expenses \$ 132,714 including grants of \$) (Revenue \$)
	OPERATE AND IMPROVE DOCUMENTCLOUD, AN ONLINE TOOL THAT ALLOWS JOURNALISTS TO ANALYZE DOCUMENTS AND PRESENT THEM TO THEIR AUDIENCES IN A MEANINGFUL WAY REVENUES SHOWN ABOVE DO NOT INCLUDE \$260,021 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING DOCUMENTCLOUD EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE LIKEWISE, THE ABOVE EXPENSES DO NOT INCLUDE \$127,307 OF NET COSTS THAT HAVE BEEN CAPITALIZED ON THE BALANCE SHEET DURING THE YEAR TOTAL FUNDS ACTUALLY SPENT DURING THE YEAR WERE \$260,021
	(Code) (Expenses \$ 47,892 including grants of \$) (Revenue \$ 5,415)
	CREATE AND ACCUMULATE REFERENCE DATA AND ASSOCIATED SERVICES BY MEMBERS IN INVESTIGATIVE JOURNALISM
	(Code) (Expenses \$ 43,131 including grants of \$) (Revenue \$ 23,344)
	WEB SERVICES FUNDING OPERATION OF THE WEBSITE, INCLUDING RESOURCES, WORKSHOPS, CONFERENCES, JOB ADS, AND OTHER ONLINE CONTENT
	(Code) (Expenses \$ 9,954 including grants of \$) (Revenue \$ 27,638)
	AWARDS
	(Code) (Expenses \$ 36,905 including grants of \$) (Revenue \$)
	PROVIDED ASSISTANCE FOR THE DEVELOPMENT OF PANDA, A TOOL NEWSROOMS CAN USE TO ALLOW JOURNALISTS TO SHARE DATA WITH EACH OTHER REVENUES SHOWN ABOVE DO NOT INCLUDE \$37,000 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING PANDA EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE
	(Code) (Expenses \$ including grants of \$) (Revenue \$ -2,657)
	NET SALES OF PROGRAM RELATED ITEMS
	(Code) (Expenses \$ 159,242 including grants of \$) (Revenue \$ 237,052)
	PROVIDE GENERAL MEMBERSHIP SERVICES AND THE IRE JOURNAL TO ENHANCE THE SKILLS AND RESOURCES OF JOURNALISTS AND TRAIN AND EDUCATE THEM IN THE TECHNIQUES OF INVESTIGATIVE REPORTING
	(Code) (Expenses \$ 51,026 including grants of \$) (Revenue \$)
	GRANT AWARDED TO CREATE A COMPREHENSIVE, OPEN DATABASE OF ELECTION RESULTS IN THE UNITED STATES REVENUES SHOWN ABOVE DO NOT INCLUDE \$51,026 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING ELECTION DATABASE EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE
	(Code) (Expenses \$ 68,800 including grants of \$) (Revenue \$)
	GRANT AWARDED TO UPDATE AND EXPAND CENSUS IRE ORG, A TOOL FOR JOURNALISTS TO EASILY FIND CENSUS AND OTHER INFORMATION ABOUT COMMUNITIES REVENUES SHOWN ABOVE DO NOT INCLUDE \$68,800 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING CENSUS DATABASE EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE
	(Code) (Expenses \$ 44,025 including grants of \$ 44,025) (Revenue \$)
	A GRANT AWARDED TO 8 NEWSROOMS THAT IS DESIGNED TO SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING REVENUES SHOWN ABOVE DO NOT INCLUDE \$44,025 OF CONTRIBUTIONS THAT WERE RESTRICTED BY DONORS FOR USE IN FUNDING GOOGLE PROJECT EXPENSES SHOWN ABOVE THE REQUIREMENTS FOR CLASSIFYING REVENUES IN THE FORM 990 DO NOT PERMIT CONTRIBUTIONS TO BE REPORTED ABOVE AS PROGRAM SERVICE REVENUE, BUT INSTEAD THEY ARE REPORTED ELSEWHERE AS CONTRIBUTION REVENUE
4d	Other program services (Describe in Schedule O)
	(Expenses \$ 460,975 including grants of \$ 44,025) (Revenue \$ 290,792)
4e	Total program service expenses ▶ 1,336,875

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	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, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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 for escrow or custodial account liability, 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, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
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 United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	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, Parts II and IV 	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, Parts III and IV 	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	16	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
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	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		3b	
4a 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)?		4a	No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?		9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.		11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	13	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
1b	Enter the number of voting members included in line 1a, above, who are independent	13	
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	No
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 governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, 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	9	No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did 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?		
15a	The organization's CEO, Executive Director, or top management official	15a	No
15b	Other officers or key employees of the organization	15b	No
If "Yes" to line 15a or 15b, 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
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	IN
18	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 made these available. Check all that apply. ☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	HEATHER FELDMANN HENRY 141 NEFF ANNEX COLUMBIA COLUMBIA, MO (573) 884-7902

Part VII

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

Check if Schedule O contains a response to any question in this Part VII

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

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

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

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID CAY JOHNSTON PRESIDENT	1 00	X		X				0	0	0
(2) ANDREW DONOHUE VICE PRESIDENT	1 00	X		X				0	0	0
(3) LEA THOMPSON TREASURER	1 00	X		X				0	0	0
(4) SARAH COHEN SECRETARY	1 00	X		X				0	0	0
(5) MANNY GARCIA BOARD MEMBER	1 00	X						0	0	0
(6) MCNELLY TORRES BOARD MEMBER	1 00	X						0	0	0
(7) ROB CRIBB BOARD MEMBER	1 00	X						0	0	0
(8) LEN DOWNIE JR BOARD MEMBER	1 00	X						0	0	0
(9) ELLEN GABLER BOARD MEMBER	1 00	X						0	0	0
(10) JOSH MEYER BOARD MEMBER	1 00	X						0	0	0
(11) MATT WAITE BOARD MEMBER	1 00	X						0	0	0
(12) STUART WATON BOARD MEMBER	1 00	X						0	0	0
(13) ALISON YOUNG BOARD MEMBER	1 00	X						0	0	0
(14) MARK HORVIT EXECUTIVE DIRECTOR	40 00			X				71,601	0	26,458

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	71,601	0	26,458

\$100,000 of reportable compensation from the organization

3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4	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? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

\$100,000 of compensation from the organization 1-0

Part VIII

Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,201,372				
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f			1,201,372			
Program Service Revenue	2a	CONFERENCES/NICAR	Business Code	900099	563,073	563,073		
	b	MEMBERSHIP DUES		900099	237,052	237,052		
	c	DATA LIBRARY & WEB SER		900099	107,865	107,865		
	d	AWARDS CONTEST FEES		900099	27,638	27,638		
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			935,628			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		159,298			159,298
4		Income from investment of tax-exempt bond proceeds . .						
5		Royalties		5,682			5,682	
6a		(i) Real		(ii) Personal				
b		Less rental expenses						
c		Rental income or (loss)						
d		Net rental income or (loss)						
7a		(i) Securities		(ii) Other				
		515,687						
		504,292						
		11,395						
d		Net gain or (loss)		11,395			11,395	
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18						
a								
b		Less direct expenses						
c		Net income or (loss) from fundraising events . .						
9a		Gross income from gaming activities See Part IV, line 19						
a								
b	Less direct expenses							
c	Net income or (loss) from gaming activities . .							
10a	Gross sales of inventory, less returns and allowances							
a	19,226							
b	Less cost of goods sold		21,883					
c	Net income or (loss) from sales of inventory . .		-2,657	-2,657				
Miscellaneous Revenue		Business Code						
11a	SALES AND SERVICE	900099	6,659	6,659				
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		6,659					
12	Total revenue. See Instructions		2,317,377	939,630	0	176,375		

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

☐

Do not include amounts reported on lines 6b, 7b, 8b, 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 United States. See Part IV, line 21.	29,025	29,025		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	50,584	50,584		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	15,000	15,000		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	96,660	19,332	48,330	28,998
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.	629,846	435,805	150,641	43,400
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9	Other employee benefits.	200,829	138,806	47,808	14,215
10	Payroll taxes.				
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	630		630	
c	Accounting.	19,125		19,125	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	15,973		15,973	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	37,925	15,745	21,527	653
12	Advertising and promotion.	12,868	12,758		110
13	Office expenses.	123,489	40,148	83,311	30
14	Information technology.	17,190		17,190	
15	Royalties.				
16	Occupancy.				
17	Travel.	28,868	17,949	6,957	3,962
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	427,453	427,453		
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	23,952	15,292	8,660	
23	Insurance.				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	DOCUMENT CLOUD	73,940	73,940		
b	PANDA	19,752	19,752		
c	AWARDS EXPENSE	7,652	7,652		
d	DATA LIBRARY	6,428	6,428		
e	All other expenses	11,206	11,206		
25	Total functional expenses. Add lines 1 through 24e.	1,848,395	1,336,875	420,152	91,368
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response to any question in this Part X ☐

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			519,403	1	720,634
	2	Savings and temporary cash investments			301,314	2	301,439
	3	Pledges and grants receivable, net			258,718	3	301,988
	4	Accounts receivable, net			128,995	4	177,081
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			14,554	8	15,217
	9	Prepaid expenses and deferred charges			15,701	9	16,564
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	112,595			
			10b	99,864	9,413	10c	12,731
	b	Less accumulated depreciation					
	11	Investments—publicly traded securities			3,155,942	11	3,169,478
	12	Investments—other securities See Part IV, line 11				12	
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets			30,292	14	152,849
	15	Other assets See Part IV, line 11				15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)			4,434,332	16	4,867,981
Liabilities	17	Accounts payable and accrued expenses			207,804	17	236,917
	18	Grants payable				18	
	19	Deferred revenue			58,920	19	6,505
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Loans and other payables to current and former officers, directors, trustees, key 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 to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			266,724	26	243,422
Net Assets or Fund Balances		Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets			20,030	27	227,982
	28	Temporarily restricted net assets			971,795	28	1,184,660
	29	Permanently restricted net assets			3,175,783	29	3,211,917
		Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			4,167,608	33	4,624,559
	34	Total liabilities and net assets/fund balances			4,434,332	34	4,867,981

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,317,377
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,848,395
3	Revenue less expenses Subtract line 2 from line 1	3	468,982
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,167,608
5	Net unrealized gains (losses) on investments	5	-12,031
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,624,559

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

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

2012

Open to Public Inspection

Name of the organization INVESTIGATIVE REPORTERS & EDITORS INC	Employer identification number 51-0166741
---	--

Part I

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)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

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 _____
- 5

☐

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).**
- 7

☒

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)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified 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)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)
- | | Yes | No |
|----------|-----|----|
| 11g(i) | | |
| 11g(ii) | | |
| 11g(iii) | | |
- | (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1 - 9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of monetary support |
|------------------------------------|----------|---|--|----|---|----|--|----|----------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |
- For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990EZ.

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012

Part II

Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	514,274	961,412	337,088	1,231,349	1,201,372	4,245,495
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	12,000	12,000	12,000	12,000	12,000	60,000
4 Total. Add lines 1 through 3	526,274	973,412	349,088	1,243,349	1,213,372	4,305,495
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)						2,173,804
6 Public support. Subtract line 5 from line 4						2,131,691

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	526,274	973,412	349,088	1,243,349	1,213,372	4,305,495
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	169,917	178,953	164,514	165,192	164,980	843,556
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 Total support (Add lines 7 through 10)						5,149,051
12 Gross receipts from related activities, etc (see instructions)					12	3,697,845
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here					▶	

Section C. Computation of Public Support Percentage				
14	Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	<table><tr><td>14</td><td>41 400 %</td></tr></table>	14	41 400 %
14	41 400 %			
15	Public support percentage for 2011 Schedule A, Part II, line 14	<table><tr><td>15</td><td>44 440 %</td></tr></table>	15	44 440 %
15	44 440 %			
16a	33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐		
b	33 1/3% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐		
17a	10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	☐		
b	10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	☐		
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐		

Part IIISupport 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.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, 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 through 5						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts 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 June 30, 1975						
c 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 organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. 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 ▶		
b 33 1/3% support tests—2011. 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 ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

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).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
INVESTIGATIVE REPORTERS & EDITORS INC

Employer identification number
51-0166741

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
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 advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4

Number of states where property subject to conservation easement is located ▶ _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(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, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2012

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	3,413,913	3,425,149	3,499,774	3,077,088	3,029,919
b Contributions	9,308	18,270	19,592	24,899	47,169
c Net investment earnings, gains, and losses	142,564	165,494	167,283	493,537	140,868
d Grants or scholarships	51,000	36,000	30,884		13,567
e Other expenditures for facilities and programs	94,000	159,000	230,616	95,750	127,301
f Administrative expenses					
g End of year balance	3,420,785	3,413,913	3,425,149	3,499,774	3,077,088

- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		112,595	99,864	12,731
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				12,731

Schedule D (Form 990) 2012

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	2,323,256
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-12,031
b	Donated services and use of facilities	2b	12,000
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	-31
3	Subtract line 2e from line 1	3	2,323,287
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	15,973
b	Other (Describe in Part XIII)	4b	-21,883
c	Add lines 4a and 4b	4c	-5,910
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	2,317,377

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,866,305
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	12,000
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	21,883
e	Add lines 2a through 2d	2e	33,883
3	Subtract line 2e from line 1	3	1,832,422
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	15,973
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	15,973
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	1,848,395

Part XIII Supplemental Information

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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE PURPOSES OF ENDOWMENT FUNDS ARE RESOURCES CENTER, FUND FELLOWSHIPS, INVESTIGATIVE REPORTING TRAINING, AND GENERAL SUPPORT OF IRE OPERATIONS
PART XI, LINE 4B - OTHER ADJUSTMENTS		COST OF GOODS SOLD -21,883
PART XII, LINE 2D - OTHER ADJUSTMENTS		COST OF GOODS SOLD 21,883

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization
INVESTIGATIVE REPORTERS & EDITORS INC

Employer identification number
51-0166741

Part I

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? ☐ Yes ☒ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	CUSTOM TRAINING	
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	CUSTOM TRAINING	
3a Sub-total	0	0			0
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			0

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			EUROPE (INCLUDING ICELAND & GREENLAND)	SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING	7,000	WIRE TRANSFER			
			EUROPE (INCLUDING ICELAND & GREENLAND)	SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING	8,000	CHECK			

- 2
- Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶
- 2
- 3
- Enter total number of other organizations or entities ▶

Part III

(a) Type of grant or assistance

(b) Region

(c) Number of recipients

(d) Amount of cash grant

(e) Manner of cash disbursement

(f) Amount of non-cash assistance

**(g) Description
of non-cash
assistance**

(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐ Yes

☒ No

Supplemental Information
Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

[illegible]

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493048003044

Schedule I
(Form 990)

OMB No 1545-0047

2012

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

Name of the organization
INVESTIGATIVE REPORTERS & EDITORS INC

Employer identification number
51-0166741

Part I

General Information on Grants and Assistance

1

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?

Yes

No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) INVESTIGATIVE NEWSOURCE SAN DIEGO STATE UNIVERSITY 5500 CAMPANILE DR PSFA 3610 SAN DIEGO, CA 92182	27-0732786	501(C)(3)	9,000				SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING
(2) CHICAGO REPORTER 111 W JACKSON BLVD SUITE 820 CHICAGO, IL 60604	36-2000728	501(C)(3)	5,000				SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING
(3) INVESTIGATE WEST 401 MERCER ST SUITE 150 SEATTLE, WA 98109	27-0170663	501(C)(3)	5,000				SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING
(4) ARIZONA CENTER FOR INVESTIGATIVE REPORTING PO BOX 3665 PHOENIX, AZ 85030	46-1209940	APPLIED FOR	5,000				SUPPORT DATA-DRIVEN INVESTIGATIONS BY PROVIDING JOURNALISTS WITH ACCESS TO DATA, NEW TOOLS AND NECESSARY TRAINING

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3

3

Enter total number of other organizations listed in the line 1 table

1

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
See Additional Data Table					

Part IV Supplemental Information.		
Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information		
Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 APPLICANTS APPLY FOR FELLOWSHIPS ONLINE THE EXECUTIVE DIRECTOR, DEVELOPMENT OFFICER, AND MEMBERSHIP COORDINATOR REVIEW THE APPLICATIONS AND MAKE THE SELECTION BASED ON CONTENT OF WORK EXAMPLES SUBMITTED, DEGREE OF DIFFICULTY AND TIME INVOLVED WITH SUBMISSION, REFERENCES, AND COVER LETTER AND CAREER GOALS THE GRANT FUNDS ARE HELD IN A MERRILL LYNCH INVESTMENT ACCOUNT AND INTEREST IS APPLIED MONTHLY THE EXECUTIVE DIRECTOR, DEVELOPMENT OFFICER AND FINANCIAL OFFICER MEET MONTHLY TO DISCUSS AVAILABILITY AND USE OF FUNDS

Software ID:
Software Version:
EIN: 51-0166741
Name: INVESTIGATIVE REPORTERS & EDITORS INC

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
PHILIP L GRAHAM DIVERSITY FELLOWSHIP	4	4,277	1,200	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
MINORITY DEVELOPMENT FELLOWSHIP	11	10,636	3,150	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
CHICAGO TRIBUNE FELLOWSHIPS	4	3,384	1,080	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
NICHOLAS OTTAWAY MINORITY FELLOWSHIP	7	4,734	8,190	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE BOOTCAMP SEMINAR
JENNIFER LEONARD SCHOLARSHIP	2	570	1,955	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
JAMES RICHARD BENNETT SCHOLARSHIP	4	4,232	500	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
GODFREY WELLS STANCILL FELLOWSHIPS	1	1,076	300	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
HOLLY WHISENHUNT STEPHEN FELLOWSHIPS	1	750	1,170	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE BOOTCAMP SEMINAR
ROBERT W GREEN FELLOWSHIP	2	1,985		FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE
DAVID DIETZ FELLOWSHIPS	1	1,095	300	FMV	1 YEAR MEMBERSHIP AND REGISTRATION FEE TO IRE CONFERENCE

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.**
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

2012**Open to Public
Inspection**Name of the organization
INVESTIGATIVE REPORTERS & EDITORS INC**Employer identification number**

51-0166741

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	CLASSES OF MEMBERSHIP THE CORPORATION SHALL HAVE FIVE CLASSES OF MEMBERSHIP THE CLASSES OF MEMBERSHIP SHALL BE ENTITLED "PROFESSIONAL", "ACADEMIC", "RETIRED", "ASSOCIATE" AND "STUDENT" RESPECTIVELY THE PROFESSIONAL CLASS SHALL BE LIMITED TO PERSONS SUBSTANTIALLY ENGAGED IN REPORTING AND/OR EDITING THE ACADEMIC CLASS SHALL BE LIMITED TO PERSONS ENGAGED FULL-TIME IN RESEARCH OR TEACHING IN THE FIELD OF JOURNALISM THE RETIRED CLASS SHALL BE LIMITED TO PERSONS WHO FORMERLY BELONGED TO THE PROFESSIONAL AND OR ACADEMIC CLASS BUT HAVE RETIRED FROM THEIR OCCUPATION "ASSOCIATE" MEMBERSHIP WILL BE AVAILABLE TO FORMER PROFESSIONAL OR ACADEMIC MEMBERS WHO ARE NOT RETIRED, INDIVIDUALS ENGAGED PART-TIME IN REPORTING OR EDITING, PLUS INDIVIDUALS RECOGNIZED BY THE BOARD OF DIRECTORS FOR THEIR CONTRIBUTIONS TO THIS CORPORATION TO THE FIELD OF INVESTIGATIVE REPORTING AND EDITING THE CORPORATION SHALL RECOGNIZE AS "STUDENT" MEMBERS THOSE COLLEGE STUDENTS PURSUING A DEGREE, WHO SUBSCRIBE TO THE CORPORATION, IN ORDER TO BE ENTITLED TO RECEIVE THE BENEFITS OF ITS EDUCATIONAL ACTIVITIES NEITHER ASSOCIATE OR STUDENT MEMBERS SHALL BE ELIGIBLE FOR THE VOTING RIGHTS WHICH ARE RESERVED TO THE OTHER CLASSES OF MEMBERS (AMENDMENT ADOPTED 6/7/08) EACH PROFESSIONAL, ACADEMIC OR RETIRED MEMBER OF THE CORPORATION WHO IS PRESENT IN PERSON SHALL BE ENTITLED TO ONE (1) VOTE UPON EACH QUESTION VOTED UPON AT ALL MEETINGS OF THE MEMBERS WITHOUT REGARD TO HIS OR HER CLASS OF MEMBERSHIP

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	THE BOARD OF DIRECTORS IS ELECTED BY THE MEMBERSHIP VACANCIES ON THE BOARD OF DIRECTORS SHALL OCCUR UPON THE DEATH, RESIGNATION, INCAPACITATION OR REMOVAL FOR STATED CAUSE BY TWO-THIRDS VOTE OF THE BOARD OF ANY MEMBER OF THE BOARD OF DIRECTORS, AND THE BOARD MAY FILL SUCH VACANCIES WITH THE NEXT QUALIFIED HIGHEST VOTE RECIPIENTS AMONG NOMINEES AT THE LAST PREVIOUS ELECTION, TO SERVE UNTIL THE NEXT MEETING OF THE MEMBERSHIP, WHICH SHALL THEN ELECT A PERSON TO FILL THE BALANCE OF THAT UNEXPIRED TERM

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7B	THE BOARD OF DIRECTORS IS ELECTED BY THE MEMBERSHIP ANY CHANGES PROPOSED TO THE ARTICLES OF INCORPORATION REQUIRE APPROVAL BY A TWO-THIRDS VOTE OF THE MEMBERSHIP THOSE ELIGIBLE TO VOTE IN SUCH CASES INCLUDE ALL MEMBERS EXCEPT ASSOCIATE OR STUDENT MEMBERS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	FIRST THE FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR AND FINANCIAL OFFICER THEN A COPY OF THE FORM 990 IS E-MAILED TO ALL MEMBERS OF THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS FOR REVIEW IT IS REVIEWED INDIVIDUALLY AND ANY QUESTIONS OR COMMENTS ARE DIRECTED TO THE EXECUTIVE DIRECTOR

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	IRE BOARD MEMBERS RECEIVE ANNUAL TRAINING ON THE POLICY AND MEMBERS OF THE BOARD'S EXECUTIVE COMMITTEE, ALONG WITH THE ORGANIZATION'S LEGAL COUNSEL, REVIEW ANY POTENTIAL ISSUES. ALL STAFF, BOARD MEMBERS, AND VOLUNTEERS ARE SUBJECT TO THE CONFLICT OF INTEREST POLICY. ALL CONFLICTS OF INTEREST ARE TO BE REPORTED TO THE FULL BOARD. THE PARTY WITH THE CONFLICT OF INTEREST IS PROHIBITED FROM PARTICIPATION IN ANY FINAL DISCUSSION OR ANY VOTE ON THE TRANSACTION OR ISSUE OF CONFLICT.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE AND UPON REQUEST

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	THE PROCESS FOR OVERSIGHT OF THE AUDIT AND SELECTION OF THE INDEPENDENT AUDITOR HAS NOT CHANGED FROM PRIOR YEARS

Identifier	Return Reference	Explanation
REVENUE LESS EXPENSES	FORM 990, PART I, LINE 19	ALL OF THE DIRECT EXPENSES FOR A PARTICULAR EVENT, SUCH AS A TRAINING SEMINAR, ARE REPORTED IN THE FISCAL YEAR IN WHICH THE EVENT IS HELD. HOWEVER, BECAUSE CONTRIBUTIONS -- SUCH AS GRANTS THAT PAY FOR SUCH TRAINING -- ARE RECOGNIZED WHEN RECEIVED, SOME MIGHT BE RECOGNIZED IN THE FISCAL YEAR PRIOR TO WHEN THE EVENT IS HELD. IN IRE'S AUDITED FINANCIAL STATEMENTS, SUCH CONTRIBUTIONS ARE PRESENTED AS TEMPORARILY RESTRICTED IN ONE COLUMN WHEN RECEIVED AND THEN MATCHED WITH THE EXPENSES IN A DIFFERENT COLUMN IN THE NEXT FISCAL YEAR WHEN THOSE EXPENSES ARE RECOGNIZED. WITHOUT THE BENEFIT OF THE DISPLAY OF THE SEPARATE COLUMNS, LINE 19 IN PART I OF THE 990, "REVENUE LESS EXPENSES" WILL INCLUDE THE EXPENSES FOR THE EVENT IN THE CURRENT YEAR WHEREAS THE CONTRIBUTED REVENUE WILL BE REPORTED IN THE RESPECTIVE LINE FOR THE PRIOR YEAR. THEREFORE, A READER OF IRE'S FORM 990 CANNOT DRAW AN ACCURATE CONCLUSION ABOUT THE SUCCESS OF IRE IN COVERING THE EXPENSES OF ITS VARIOUS PROGRAMS AND EVENTS FOR A PARTICULAR FISCAL YEAR FROM THE AMOUNT DISPLAYED AS "REVENUE LESS EXPENSES" ON LINE 19 OF PART I.

Identifier	Return Reference	Explanation
NUMBER OF EMPLOYEES	FORM 990, PART V, LINE 2A	PURSUANT TO AN AGREEMENT WITH THE UNIVERSITY OF MISSOURI, THE UNIVERSITY EMPLOYS INDIVIDUALS FROM TIME TO TIME AS INVESTIGATIVE REPORTERS & EDITORS, INC (IRE) REQUESTS THESE EMPLOYEES SHALL PERFORM THE FUNCTIONS DUTIES AND OBLIGATIONS OF IRE. SUCH INDIVIDUALS WILL BE DEEMED TO BE UNIVERSITY EMPLOYEES, SUBJECT TO ALL RULES AND REGULATIONS OF THE UNIVERSITY AND ALL PERSONNEL POLICIES AND BENEFITS PERTAINING TO UNIVERSITY EMPLOYEES

Identifier	Return Reference	Explanation
DETERMINATION OF EXECUTIVE DIRECTOR'S SALARY	FORM 990, PART VI, LINE 15A	THE CURRENT EXECUTIVE DIRECTOR'S COMPENSATION WAS DETERMINED BY A COMMITTEE CREATED BY THE ORGANIZATION'S BOARD OF DIRECTORS. THE COMMITTEE GATHERED COMPARABLE SALARY DATA TO USE IN MAKING THEIR DECISION.

Identifier	Return Reference	Explanation
COMPENSATION OF OFFICERS	FORM 990, PART VII	COMPENSATION INFORMATION IN PART VII IS BASED ON THE PORTION OF COMPENSATION PAID BY IRE PURSUANT TO AN AGREEMENT WITH THE UNIVERSITY OF MISSOURI AS DESCRIBED IN THE EXPLANATION RELATING TO FORM 990, PART V, LINE 2A