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

THROUGH STRATEGIC LITIGATION, TRAINING, COMMUNICATION, ACTIVISM AND RESEARCH, THE INSTITUTE FOR JUSTICE (IJ) ADVANCES A RULE OF LAW UNDER WHICH INDIVIDUALS CAN CONTROL THEIR DESTINIES AS FREE AND RESPONSIBLE MEMBERS OF SOCIETY. IJ LITIGATES TO SECURE ECONOMIC LIBERTY, SCHOOL CHOICE, PRIVATE PROPERTY RIGHTS, FREEDOM OF SPEECH AND OTHER VITAL INDIVIDUAL LIBERTIES, AND TO RESTORE CONSTITUTIONAL LIMITS ON THE POWER OF GOVERNMENT. IN ADDITION, IJ TRAINS LAW STUDENTS, LAWYERS AND POLICY ACTIVISTS IN THE TACTICS OF PUBLIC INTEREST LITIGATION. THROUGH THESE ACTIVITIES, IJ CHALLENGES THE IDEOLOGY OF THE WELFARE STATE AND ILLUSTRATES AND EXTENDS THE BENEFITS OF FREEDOM TO THOSE WHOSE FULL ENJOYMENT OF LIBERTY IS DENIED BY GOVERNMENT.

If "Yes," describe these new services on Schedule O

If "Yes," describe these changes on Schedule O



















4a	(Code) (Expenses \$ 10,670,468 including grants of \$) (Revenue \$ 167,000)
	TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS THROUGH LITIGATION, EDUCATE THE PUBLIC ABOUT ISSUES VITAL TO LIBERTY THROUGH MEDIA RELATIONS AND OUTREACH EVENTS, TRAIN LAWYERS AND STUDENTS TO PRESERVE CIVIL LIBERTIES SEE SCHEDULE O FOR A LIST OF CASES IN LITIGATION

[illegible]

4e	Total program service expenses	10,670,468
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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 Yes	
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	No
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 Yes	
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	No
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	No
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		No
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		No
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	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <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	Yes	
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	Yes	
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.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
2b	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).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
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)?		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?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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	11	
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	10	
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	No
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	No
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	No
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	Yes
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	Yes
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
b 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	Yes
15b	Other officers or key employees of the organization	15b	Yes
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	AL, AK, AR, CA, CT, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI
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.	<input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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	STEVEN ANDERSON 901 NORTH GLEBE RD SUITE 900 ARLINGTON, VA (703) 682-9320

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) WILLIAM H MELLOR PRES & GENERAL COUNSEL	40 00	X		X				462,941	0	217,649
(2) DAVID B KENNEDY DIRECTOR & CHAIRMAN	1 00	X						0	0	0
(3) MARY STIEFEL DIRECTOR	1 00	X						0	0	0
(4) JAMES LINTOTT DIRECTOR	1 00	X						0	0	0
(5) ABIGAIL THERNSTROM DIRECTOR	1 00	X						0	0	0
(6) ARTHUR DANTCHIK DIRECTOR	1 00	X						0	0	0
(7) STEPHEN W MODZELEWSKI DIRECTOR	1 00	X						0	0	0
(8) ROBERT GELFOND DIRECTOR	1 00	X						0	0	0
(9) WILLIAM DUNN DIRECTOR	1 00	X						0	0	0
(10) KEN LEVY DIRECTOR	1 00	X						0	0	0
(11) ROBERT A LEVY DIRECTOR	1 00	X						0	0	0
(12) DEBORAH SIMPSON MANAGING VP/SECRETARY	40 00			X				192,499	0	27,617
(13) STEVEN ANDERSON CFO/TREASURER	40 00			X				153,474	0	28,517
(14) JOHN KRAMER VP FOR COMMUNICATIONS	40 00				X			257,896	0	51,949
(15) BETH STEVENS VP FOR DEVELOPMENT	40 00				X			184,332	0	33,162
(16) SCOTT BULLOCK SENIOR ATTORNEY	40 00					X		222,637	0	37,748
(17) DANA BERLINER LITIGATION DIRECTOR	40 00					X		219,498	0	40,066

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	2,265,704	0	545,797

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization: 22

		Yes	No
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	Yes
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
APPLIED INTELLIGENCE GROUP 5005 N 14TH STREET ARLINGTON VA 22205	IT CONSULTING	146,899
GORDONARATAMCCOLLAMDUPLANTIS&EAGANLL 201 STCHARLES AVE NEW ORLEANS LA 70170	LAW FIRM-LOCAL COUNSEL	118,029

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶2

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	18,598,848			
	g	Noncash contributions included in lines 1a-1f \$		573,427			
	h	Total. Add lines 1a-1f		18,598,848			
Program Service Revenue			Business Code				
	2a	ATTORNEY FEES	541100	116,621	116,621		
	b	MISCELLANEOUS	900099	45,469	45,469		
	c	HONORARIA	541900	4,910	4,910		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		167,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		161,654		161,654	
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	(i) Real		(ii) Personal			
		Gross rents					
		b Less rental expenses					
		c Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	(i) Securities		(ii) Other			
		Gross amount from sales of assets other than inventory	652,502	3,967			
		b Less cost or other basis and sales expenses	649,187	6,117			
		c Gain or (loss)	3,315	-2,150			
	d	Net gain or (loss)		1,165		1,165	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events . .					
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities . .					
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory . .					
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions		18,928,667	167,000	0	162,819	

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

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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.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	1,851,615	1,499,375	100,791	251,449
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.	5,483,557	4,849,723	404,380	229,454
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	440,772	366,865	53,865	20,042
9	Other employee benefits.	423,750	356,753	39,422	27,575
10	Payroll taxes.	452,744	392,797	32,213	27,734
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	243,640	229,064		14,576
c	Accounting.	64,980		64,980	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	4,500			4,500
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	710,516	571,683	133,572	5,261
12	Advertising and promotion.	79,266	78,308	390	568
13	Office expenses.	924,811	512,794	176,562	235,455
14	Information technology.	3,236	881	2,355	
15	Royalties.				
16	Occupancy.	1,124,731	948,896	96,633	79,202
17	Travel.	497,788	474,442	14,869	8,477
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	57,410	48,202	6,673	2,535
20	Interest.	1,808		1,808	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	329,015	277,119	28,846	23,050
23	Insurance.	117,969	63,566	53,064	1,339
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					
b					
c					
d					
e	All other expenses.				
25	Total functional expenses. Add lines 1 through 24e.	12,812,108	10,670,468	1,210,423	931,217
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 <input type="checkbox"/> 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		2,671	1	3,171
	2	Savings and temporary cash investments		12,483,015	2	18,599,628
	3	Pledges and grants receivable, net		5,681,940	3	5,478,892
	4	Accounts receivable, net		10,915	4	11,649
	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			8	
	9	Prepaid expenses and deferred charges		184,824	9	171,212
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	2,915,854		
	b	Less accumulated depreciation	10b	2,101,345	872,371	10c 814,509
	11	Investments—publicly traded securities		16,817,294	11	17,246,038
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		65,306	15	47,393
	16	Total assets. Add lines 1 through 15 (must equal line 34)		36,118,336	16	42,372,492
Liabilities	17	Accounts payable and accrued expenses		395,922	17	461,331
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	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		233,549	25	188,892
	26	Total liabilities. Add lines 17 through 25		629,471	26	650,223
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		28,620,247	27	35,891,338
	28	Temporarily restricted net assets		6,868,618	28	5,830,931
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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		35,488,865	33	41,722,269
	34	Total liabilities and net assets/fund balances		36,118,336	34	42,372,492

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	18,928,667
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,812,108
3	Revenue less expenses Subtract line 2 from line 1	3	6,116,559
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,488,865
5	Net unrealized gains (losses) on investments	5	116,845
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	41,722,269

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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	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	2c	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?	3a	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	3b	

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 INSTITUTE FOR JUSTICE	Employer identification number 52-1744337
---	--

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									

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.")	15,666,509	12,109,095	18,305,447	18,582,104	18,598,848	83,262,003
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	15,666,509	12,109,095	18,305,447	18,582,104	18,598,848	83,262,003
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)						21,238,918
6 Public support. Subtract line 5 from line 4						62,023,085

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	15,666,509	12,109,095	18,305,447	18,582,104	18,598,848	83,262,003
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	385,623	181,289	54,026	85,201	161,654	867,793
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)						84,129,796
12 Gross receipts from related activities, etc (see instructions)					12	3,275,785
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))	14	73 720 %
15 Public support percentage for 2011 Schedule A, Part II, line 14	15	76 700 %
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 C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

If the organization answered “Yes” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

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

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

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

If the organization answered “Yes” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization INSTITUTE FOR JUSTICE	Employer identification number 52-1744337
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization’s direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If “Yes,” describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	15,644													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	43,373													
c	Total lobbying expenditures (add lines 1a and 1b)	59,017													
d	Other exempt purpose expenditures	12,753,091													
e	Total exempt purpose expenditures (add lines 1c and 1d)	12,812,108													
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	790,605													
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)	197,651													
h	Subtract line 1g from line 1a If zero or less, enter -0-	0													
i	Subtract line 1f from line 1c If zero or less, enter -0-	0													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount	623,427	695,991	779,127	790,605	2,889,150
b Lobbying ceiling amount (150% of line 2a, column(e))					4,333,725
c Total lobbying expenditures	39,007	52,876	32,430	59,017	183,330
d Grassroots nontaxable amount	155,857	173,998	194,782	197,651	722,288
e Grassroots ceiling amount (150% of line 2d, column (e))					1,083,432
f Grassroots lobbying expenditures	7,840	10,693	12,261	15,644	46,438

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i.			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912.			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
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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
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	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				
b	Contributions				
c	Net investment earnings, gains, and losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the 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

(ii)

related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
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	1,243,813	1,007,339	236,474
d	Equipment	1,672,041	1,094,006	578,035
e	Other			
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				814,509

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	19,045,512
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	116,845
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	116,845
3	Subtract line 2e from line 1	3	18,928,667
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	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	18,928,667

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

1	Total expenses and losses per audited financial statements	1	12,812,108
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	12,812,108
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	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	12,812,108

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
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Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I

Questions Regarding Compensation

	Yes	No
<div>1a</div> <div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div> <div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div>		
<div>b</div> <div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div>	1b	
<div>2</div> <div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</div>	2	
<div>3</div> <div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div> <div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div></div><div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div>		
<div>4</div> <div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div>		
<div>a</div> <div>Receive a severance payment or change-of-control payment?</div>	4a	No
<div>b</div> <div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div>	4b	Yes
<div>c</div> <div>Participate in, or receive payment from, an equity-based compensation arrangement?</div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div>		
<div>5</div> <div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div>		
<div>a</div> <div>The organization?</div>	5a	No
<div>b</div> <div>Any related organization?</div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	No
<div>6</div> <div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div>		
<div>a</div> <div>The organization?</div>	6a	No
<div>b</div> <div>Any related organization?</div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	No
<div>7</div> <div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div>	7	Yes
<div>8</div> <div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div>	8	No
<div>9</div> <div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div>	9	

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
	PART I, LINE 4B	A \$75,000 CONTRIBUTION TO A SEC 457(F) PLAN FOR WILLIAM H MELLOR WAS AUTHORIZED IN FISCAL YEAR ENDING JUNE 30, 2012 AND FUNDED IN FISCAL YEAR ENDING JUNE 30, 2013. AN ADDITIONAL \$75,000 WAS AUTHORIZED AND FUNDED IN FISCAL YEAR ENDING JUNE 30, 2013 FOR A TOTAL OF \$150,000.
	PART I, LINE 7	THE COMPENSATION COMMITTEE DETERMINES, ON AN ANNUAL BASIS, THE BONUS TO BE AWARDED TO THE PRESIDENT OF THE INSTITUTE. FOR ALL OTHERS, BONUSES ARE DETERMINED BY THE PRESIDENT OF THE INSTITUTE ON AN ANNUAL BASIS. ALL BONUSES ARE BASED UPON A BOARD APPROVED BUDGET.

Software ID:
Software Version:
EIN: 52-1744337
Name: INSTITUTE FOR JUSTICE

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
WILLIAM H MELLOR	(i)	392,741	70,200	0	200,000	17,649	680,590	0
	(ii)	0	0	0	0	0	0	0
DEBORAH SIMPSON	(i)	187,499	5,000	0	26,881	736	220,116	0
	(ii)	0	0	0	0	0	0	0
STEVEN ANDERSON	(i)	145,974	7,500	0	22,257	6,260	181,991	0
	(ii)	0	0	0	0	0	0	0
JOHN KRAMER	(i)	232,896	25,000	0	34,300	17,649	309,845	0
	(ii)	0	0	0	0	0	0	0
BETH STEVENS	(i)	164,332	20,000	0	26,501	6,661	217,494	0
	(ii)	0	0	0	0	0	0	0
SCOTT BULLOCK	(i)	207,637	15,000	0	30,966	6,782	260,385	0
	(ii)	0	0	0	0	0	0	0
DANA BERLINER	(i)	204,498	15,000	0	33,283	6,783	259,564	0
	(ii)	0	0	0	0	0	0	0
CLARK NEILY	(i)	179,887	9,500	0	27,105	6,394	222,886	0
	(ii)	0	0	0	0	0	0	0
JEFFREY ROWES	(i)	167,545	12,500	0	23,598	6,543	210,186	0
	(ii)	0	0	0	0	0	0	0
STEVEN SIMPSON	(i)	197,995	5,000	0	27,832	17,617	248,444	0
	(ii)	0	0	0	0	0	0	0

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2012
Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
Total ▶ \$											

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) STEVEN SIMPSON	HUSBAND OF DEBORAH SIMPSON, MANAGING VP/SECRETARY	248,444	REGULAR EMPLOYEE OF THE INSTITUTE		No

Part V Supplemental Information
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

Noncash Contributions

OMB No 1545-0047

2012

Open to Public Inspection

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	28	573,427	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ►()				
27 Other ►()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Yes

No

No

Yes

Yes

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
THIRD PARTY USE	PART I, LINE 32B	THE INSTITUTE UTILIZES A BROKERAGE FIRM TO SELL DONATED SECURITIES AND OTHER INVESTMENT VEHICLES

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 INSTITUTE FOR JUSTICE	Employer identification number 52-1744337
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Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 1	WILLIAM H MELLOR SERVES AS PRESIDENT & GENERAL COUNSEL AND IS EMPLOYED BY THE ORGANIZATION

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 WAS REVIEWED BY THE INSTITUTE'S AUDIT COMMITTEE IN CONSULTATION WITH THE INSTITUTE'S INDEPENDENT AUDITORS, AS NECESSARY AFTER REVIEW BY THE AUDIT COMMITTEE, THE FORM 990 WAS DISTRIBUTED TO THE FULL BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	ON AN ANNUAL BASIS BOTH THE BOARD OF DIRECTORS AND EVERY EMPLOYEE REVIEW THE CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS WITH THE INSTITUTE. THE BOARD OF DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE FISCAL YEAR AND EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGEMENT. EVERY EMPLOYEE RECEIVES AN ELECTRONIC COPY OF THE POLICY. ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS, LESS ANY MEMBER THAT MAY HAVE A CONFLICT OR POTENTIAL CONFLICT.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE PRESIDENT/GENERAL COUNSEL'S COMPENSATION IS SET BY THE BOARD OF DIRECTORS AT THE FALL BOARD MEETING. THE CHIEF FINANCIAL OFFICER PROVIDES THE BOARD'S COMPENSATION COMMITTEE WITH PRESENT AND PAST COMPENSATION AMOUNTS FOR THE PRESIDENT/GENERAL COUNSEL, AS WELL AS COMPARABLE DATA FROM THE MOST RECENTLY AVAILABLE FORM 990 FOR SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. THE CFO ALSO ANNUALLY ENGAGES AN OUTSIDE VENDOR TO PROVIDE AN INDEPENDENT COMPENSATION SURVEY. THE FULL BOARD (EXCEPT FOR THE PRESIDENT/GENERAL COUNSEL, WHO IS RECUSED) THEN VOTES TO DETERMINE COMPENSATION AND THE DECISION IS CONTEMPORANEOUSLY RECORDED AND COMMUNICATED TO THE CFO BY THE CHAIRMAN AND PLACED IN THE PRESIDENT/GENERAL COUNSEL'S CONFIDENTIAL EMPLOYMENT FILE. DURING THE SUMMER BOARD MEETING, THE BOARD OF DIRECTORS AUTHORIZES FORECASTED COMPENSATION INCREASES FOR OTHER OFFICERS AND KEY EMPLOYEES THROUGH ITS APPROVAL OF THE NEXT FISCAL YEAR'S BUDGET. IN DETERMINING THE FISCAL YEAR BUDGET, THE COMPENSATION AMOUNTS OF OTHER OFFICERS AND KEY EMPLOYEES ARE DETERMINED IN COMPARISON TO SIMILARLY SITUATED OFFICERS AND KEY EMPLOYEES AT SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. SUCH DETERMINATION IS CONTEMPORANEOUSLY SUBSTANTIATED THROUGH RECORDATION OF THE PASSAGE OF THE BUDGET. THE COMPENSATION DETERMINATION IS PLACED IN THE OFFICER OR OTHER KEY EMPLOYEE'S CONFIDENTIAL EMPLOYMENT FILE.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE INSTITUTE'S 990 AND FINANCIAL STATEMENTS ARE AVAILABLE ON ITS AND OTHER WEBSITES. THE INSTITUTE'S 990, FINANCIAL STATEMENTS, AND OTHER IRS DOCUMENTATION, GOVERNING DOCUMENTS AND CERTAIN OTHER POLICIES ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	THE INSTITUTE HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT AUDITOR THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR

Identifier	Return Reference	Explanation
	CASE UPDATE	<p>ST JOSEPH ABBEY V CASTILLE IN AN IMPORTANT VICTORY FOR ECONOMIC LIBERTY, THE 5TH U S CIRCUIT COURT OF APPEALS ISSUED A UNANIMOUS DECISION IN MARCH IN OUR CASE ON BEHALF OF THE B ENEDICTINE MONKS OF SAINT JOSEPH ABBEY IN COVINGTON, LA THE MONKS SIMPLY WANT TO SUPPORT THEIR MODEST NEEDS BY SELLING HANDMADE WOODEN CASKETS, BUT THE STATE FUNERAL BOARD SHUT TH EM DOWN BECAUSE IT WAS ILLEGAL IN LOUISIANA FOR ANY ONE WITHOUT A FUNERAL DIRECTOR'S LICENS E TO SELL CASKETS THE CASE IS PART OF U'S MULTI-YEAR, MULTI-MILLION DOLLAR CAMPAIGN FOR ECONOMIC LIBERTY AND HAS DRAWN WIDESPREAD MEDIA COVERAGE IN OUTLETS RANGING FROM THE WALL STREET JOURNAL TO NATIONAL PUBLIC RADIO IN ITS DECISION, THE COURT RULED THAT THE CONSTIT UTION FORBIDS THE GOVERNMENT FROM RESTRICTING INTRA-STATE COMMERCE TO PROTECT FAVORED INTE RESTS THIS IS AN IMPORTANT PRECEDENT WE CAN USE IN FUTURE ECONOMIC LIBERTY CASES UNITED STATES V 434 MAIN STREET, TEWKSBURY, MASS IN A DECISION THAT WILL HELP PROPERTY OWNERS N ATIONWIDE, A FEDERAL JUDGE IN JANUARY RULED ON BEHALF OF U CLIENTS RUSS AND PATRICIA CASW ELL IN THEIR FIGHT TO SAVE THE MOTEL THAT HAS BEEN IN THEIR FAMILY FOR TWO GENERATIONS THE CASWELLS WEREN'T ACCUSED OF ANY CRIME, BUT THE LOCAL POLICE DEPARTMENT TEAMED UP WITH THE U S DEPARTMENT OF JUSTICE TO TAKE THE PROPERTY THROUGH CIVIL FORFEITURE BECAUSE A HANDF UL OF GUESTS OVER THE PAST 20 YEARS COMMITTED ILLEGAL ACTS WHILE STAYING AT THE MOTEL THI S FACT DOESN'T DIFFERENTIATE THE PROPERTY FROM ANY OTHER HOTEL OR MOTEL IN THE COUNTRY, BU T AS A SMALL, FAMILY-RUN OUTFIT WITH A MORTGAGE-FREE PROPERTY, THE CASWELLS WERE AN EASY T ARGET FOR LAW ENFORCEMENT OFFICIALS LOOKING TO PAD THEIR BUDGETS WITH THE PROCEEDS FROM THE SALE OF THE MOTEL THE GOVERNMENT DECIDED NOT TO APPEAL THE DECISION IN APRIL WE SUBMIT TED A REQUEST FOR \$559,668 TO COVER THE COST OF LITIGATING THIS CASE MEREDITH V DANIELS U SCORED A LANDMARK VICTORY FOR PARENTS AND CHILDREN IN MARCH WHEN THE INDIANA SUPREME CO URT ISSUED A UNANIMOUS DECISION AFFIRMING THE CONSTITUTIONALITY OF THAT STATE'S CHOICE SCH OLARSHIP PROGRAM, WHICH PROVIDES PUBLICLY FUNDED SCHOLARSHIPS TO ALLOW CHILDREN IN QUALIFY ING FAMILIES TO ATTEND PRIVATE SCHOOL THE INDIANA SUPREME COURT'S RULING HAS IMPORTANT IMPLICATIONS FOR INDIANA AS WELL AS THE NATION AS A WHOLE UPWARDS OF 62 PERCENT OF INDIANA FAMILIES ARE ELIGIBLE TO RECEIVE SCHOLARSHIPS, POTENTIALLY MAKING THE CHOICE SCHOLARSHIP P ROGRAM THE LARGEST SCHOOL CHOICE PROGRAM IN THE COUNTRY PLUS, THE WELL-REASONED AND CLEAR LY ARTICULATED DECISION WILL BE HIGHLY PERSUASIVE TO OTHER STATE COURTS CONSIDERING THE CO NSTITUTIONALITY OF SCHOOL CHOICE AND ENCOURAGE OTHER STATES TO PURSUE PROGRAMS THAT GIVE P ARENTS A GREATER SAY IN HOW THEIR CHILDREN ARE EDUCATED DINA GALASSINI, V TOWN OF FOUNTA IN HILLS, ARIZONA BEFORE ELECTION DAY IN 2011, U CLIENT DINA GALASSINI OF FOUNTAIN HILLS, ARIZ , SENT AN EMAIL TO A GROUP OF FRIENDS INVITING THEM TO JOIN HER IN A PROTEST AGAINST A \$44 MILLION ROAD BOND BY MAKING HOMEMADE SIGNS AND JOINING HER ON A STREET CORNER WITH IN A WEEK OF SENDING HER EMAIL, DINA RECEIVED A LETTER FROM THE TOWN CLERK TELLING HER TO "CEASE ANY CAMPAIGN RELATED ACTIVITIES" UNTIL SHE HAD REGISTERED WITH THE TOWN AS A "POLIT ICAL COMMITTEE" UNDER ARIZONA LAW IN ESSENCE, DINA NEEDED THE GOVERNMENT'S PERMISSION TO EXPRESS HER OPINION POLITICAL COMMITTEES MUST, AMONG OTHER THINGS, REGISTER WITH THE GOVE RNMENT, APPOINT A CHAIRMAN AND A TREASURER, AND DESIGNATE A BANK ACCOUNT, EVEN IF THEY ARE INFORMAL GRASSROOTS GROUPS LIKE DINA'S THAT DON'T INTEND TO RAISE OUTSIDE FUNDS U TOOK UP HER CASE AND WON A FIRST-ROUND VICTORY PREVENTING THE GOVERNMENT FROM ENFORCING THE LAW AGAINST HER WE NOW AWAIT ORAL ARGUMENT BEFORE THE TRIAL COURT MILE HIGH CAB, INC V PU BLIC UTILITIES COMMISSION IN APRIL, THE COLORADO SUPREME COURT ISSUED A UNANIMOUS RULING I N FAVOR OF U CLIENT MILE HIGH CAB, WHICH HAS BEEN FIGHTING A YEARS-LONG BATTLE WITH THE S TATE'S PUBLIC UTILITIES COMMISSION (PUC) OVER THE COMPANY'S EFFORTS TO PROVIDE LOW-COST, H IGH-QUALITY TAXI SERVICE IN DENVER MILE HIGH FIRST FILED ITS APPLICATION TO OPERATE IN SE PTEMBER 2008, BUT THE PUC REFUSED TO GRANT THE COMPANY A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY, WHICH THE STATE REQUIRES BEFORE TAXI BUSINESSES CAN OPERATE IN DENVER, DES PITE FINDING THAT MILE HIGH WAS BOTH OPERATIONALLY AND FINANCIALLY FIT TO OPERATE AS A TAX I BUSINESS UPON LEARNING OF THE COURT'S RULING, MILE HIGH TREASURER MEKONNEN GIZAW SAID, "WE HAVE BEEN FIGHTING FOR MORE THAN 1,600 DAYS JUST FOR THE GOVERNMENT'S PERMISSION TO ST ART A BUSINESS TODAY'S VICTORY IS A LONG-AWAITED RELIEF " VERLIN STOLL, ET AL V MINNESO TA DEPARTMENT OF HEALTH, MORTUARY SCIENCE SECTION, ET AL IN ST PAUL, U CLIENT VERLIN ST OLL WANTS TO EXPAND HIS LOW-COST FUNERAL HOME BUSINESS BY ADDING A NEW LOCATION BUT THE S TATE OF MINNESOTA EFFECTIVELY FORECLOSED THIS OPTION BY FORCING VERLIN TO WASTE \$30,000 BU ILDING ANOTHER EMBALMING ROOM HE DOES NOT WANT, DO</p>

Identifier	Return Reference	Explanation
	CASE UPDATE	<p>ES NOT NEED, AND WILL NEVER USE THE LAW SERVES ONLY ONE PURPOSE TO PROTECT THE BIG, FULL - AMENITY FUNERAL HOME BUSINESSES FROM INNOVATORS LIKE VERLIN WE ARGUED THE CASE IN MARCH AND NOW AWAIT THE JUDGE'S DECISION A VICTORY HERE WILL NOT ONLY FREE VERLIN AND HIS CUSTO MERS FROM AN UNCONSTITUTIONAL RESTRAINT ON THEIR ECONOMIC LIBERTY , BUT ALSO ESTABLISH A US EFUL PRECEDENT THAT WILL HELP PROTECT ENTREPRENEURS FROM POINTLESS LAWS AND BUREAUCRACY L OVING V IRS U IS CHALLENGING THE IRS'S NEW LICENSING REQUIREMENTS FOR INCOME TAX RETURN PREPARERS EFFECTIVE IN 2012, THE IRS IS REQUIRING ALL PAID TAX RETURN PREPARERS-EXCEPT FO R ATTORNEYS, CPAS, AND SEVERAL CATEGORIES OF POLITICALLY POWERFUL "ENROLLED AGENTS" WHO WE RE ABLE TO WIN EXEMPTIONS-TO BECOME "REGISTERED TAX RETURN PREPARERS" BY PAYING EXTRA FEES , PASSING A GOVERNMENT EXAM, AND TAKING 15 HOURS OF CONTINUING EDUCATION CLASSES EVERY YEA R THE REGULATIONS PLACE A DISPROPORTIONATE BURDEN ON INDEPENDENT PREPARERS LIKE OUR CLIE N T ELMER KILIAN, WHO HAS BEEN PREPARING TAX RETURNS FOR THE PEOPLE OF EAGLE, WISC , FOR THE PAST 30 YEARS U BELIEVES THAT TAXPAYERS-NOT THE IRS-SHOULD BE THE ONES WHO DECIDE WHO P REPARES THEIR TAXES A FEDERAL DISTRICT COURT STRUCK DOWN THE LAW IN JANUARY , BUT THE GOVE RNMENT HAS APPEALED CLAYTON V STEINAGEL U CLIENT JESTINA CLAYTON IS A COLLEGE GRADUATE, WIFE, MOTHER OF TWO, AND REFUGEE FROM THE SIERRA LEONE CIVIL WAR SHE HAS BEEN BRAIDING H A I R FOR MOST OF HER LIFE, BUT THE UTAH STATE GOVERNMENT IRRATIONALLY CLAIMED THAT SHE MAY NOT BE PAID TO BRAID UNLESS SHE FIRST SPENT THOUSANDS OF DOLLARS AND 2,000 HOURS ON GOVERN MENT-MANDATED COSMETOLOGY TRAINING, NOT ONE HOUR OF WHICH ACTUALLY WOULD HAVE TAUGHT HER T O BRAID HAIR WE CHALLENGE LAWS LIKE THESE BECAUSE RATHER THAN PROTECTING PUBLIC HEALTH AN D SAFETY -AS SUCH LAWS ARE SUPPOSED TO DO-THEY SIMPLY PROTECT INDUSTRY INSIDERS FROM COMPET ITION THE RESULT IS HIGHER PRICES AND LESS CHOICE FOR CONSUMERS, WHILE KEEPING NEWCOMERS OUT A FEDERAL COURT RULED THE REQUIREMENT UNCONSTITUTIONAL, SO NOW JESTINA IS FREE TO SUP PORT HERSELF AND HER FAMILY THE GOVERNMENT DID NOT APPEAL OUR VICTORY WE RECOVERED FROM THE STATE OF UTAH \$113,439 97 IN FEES AND \$2,375 95 IN COSTS PATEL V TEXAS DEPT OF LICE NSING AND REGULATION THE STATE OF TEXAS REQUIRES EYEBROW THREADERS, WHO ARE PREDOMINANTLY INDIAN IMMIGRANTS, TO OBTAIN BETWEEN 750 AND 1,500 HOURS OF WESTERN-STYLE COSMETOLOGY TRAI NING (NONE OF IT RELEVANT TO THREADING) AT A COST OF APPROXIMATELY \$15,000 AS WITH MOST L ICENSING LAWS, THIS ONE HAS NOTHING TO DO WITH PUBLIC HEALTH AND SAFETY AND EVERYTHING TO DO WITH PROTECTING INDUSTRY INSIDERS FROM COMPETITION OUR CLIENTS INCLUDE SMALL BUSINESS OWNERS AND EYEBROW THREADERS WHO HAVE BEEN FINED \$2,000 AND TOLD THAT THEY MUST STOP WORKI NG UNTIL THEY OBTAIN COSMETOLOGY LICENSES WE FILED SUIT IN 2009 AND CURRENTLY ARE ON APPE AL WITH THE TEXAS SUPREME COURT</p>

Identifier	Return Reference	Explanation
		<p>MEMBRENO V CITY OF HIALEAH STREET VENDORS ARE A CORE PART OF THE AMERICAN DREAM WHETHER IT IS SELLING NEWSPAPERS IN NEW YORK CITY OR HOT DOGS IN CHICAGO, VENDING PROVIDES A PERFECT MEANS OF ENTERING THE ECONOMIC MAINSTREAM BECAUSE IT DOES NOT REQUIRE A GREAT DEAL OF FINANCIAL CAPITAL OR FORMAL EDUCATION IN HIALEAH, FLA , WE REPRESENT SILVIO MEMBRENO, WHO CAME TO THE UNITED STATES FROM NICARAGUA AND HAS SUCCESSFULLY EARNED A LIVING AS A FLOWER VENDOR FOR THE PAST 15 YEARS BUT THE CITY HAS TRIED TO PUT SILVIO AND HIS FELLOW VENDORS OUT OF BUSINESS BY ENACTING ANTI-COMPETITIVE REGULATIONS THAT ARBITRARILY PROTECT ONE BUSINESS WHILE HARMING ANOTHER WE WON THE FIRST ROUND OF THIS LITIGATION IN JANUARY , WHEN, IN RESPONSE TO U'S LAWSUIT, THE CITY AMENDED ITS LAW TO REMOVE A REQUIREMENT THAT VENDORS REMAIN 300 FEET FROM COMPETING BRICK-AND-MORTAR STORES BUT THE FIGHT CONTINUES, AS THE CITY MAINTAINS ITS UNCONSTITUTIONAL RESTRICTIONS ON STANDING STILL AND DISPLAYING MERCHANDISE MILLER V CITY OF ATLANTA LARRY MILLER AND STANLEY HAMBRICK OWN TWO WELL-KNOWN VENDING BUSINESSES OUTSIDE THE ATLANTA BRAVES' STADIUM THEIR BUSINESSES CREATE JOBS, OFFER INEXPENSIVE SNACKS AND SOUVENIRS TO VISITORS, AND MAKE THE SIDEWALKS SAFER BY KEEPING AN EYE OUT FOR FANS WHO NEED HELP BUT IN 2009, THE CITY HANDED OVER ALL PUBLIC-PROPERTY VENDING TO A SINGLE COMPANY THAT WOULD HAVE FORCED LARRY AND STANLEY OUT OF BUSINESS BY REQUIRING THEM TO VEND FROM KIOSKS THAT RENT FOR NEARLY \$20,000 A YEAR IN DECEMBER, THE COURT RULED THAT ATLANTA HAD EXCEEDED ITS AUTHORITY IN HANDING ONE COMPANY THE EXCLUSIVE RIGHT TO VEND ON PUBLIC PROPERTY THE FIGHT ISN'T OVER YET, THOUGH, BECAUSE ATLANTA CONTINUES TO DENY PERMITS TO VEND BURKE V CITY OF CHICAGO WE REPRESENT FOOD-TRUCK OWNERS GREG BURKE AND LAURA PEKARIK IN THEIR CHALLENGE TO CHICAGO'S REGULATION THAT MAKES IT ILLEGAL FOR FOOD TRUCKS TO OPERATE WITHIN 200 FEET OF ANY FIXED BUSINESS THAT SELLS FOOD, INCLUDING SUPERMARKETS, CONVENIENCE STORES, AND EVEN GAS STATIONS THE FINES FOR VIOLATING THE RULE ARE UP TO \$2,000-TEN TIMES HIGHER THAN FOR PARKING IN FRONT OF A FIRE HYDRANT AS THE CHICAGO TRIBUNE SAID, "THE ORDINANCE DOESN'T SERVE THE NEEDS OF THE LUNCH-SEEKING PUBLIC IT BENEFITS THE BRICK-AND-MORTAR EATERIES, WHOSE OWNERS DON'T WANT THE COMPETITION" WE WON THE FIRST ROUND OF THE LAWSUIT IN JUNE WHEN THE JUDGE DENIED THE GOVERNMENT'S REQUEST TO DISMISS THE CASE WE NOW PROCEED WITH DISCOVERY GHALEB IBRAHIM V CITY OF MILWAUKEE GHALEB IBRAHIM IS A MILWAUKEE ENTREPRENEUR WHO WANTS TO OWN AND DRIVE HIS OWN TAXI CAB BUT MILWAUKEE LIMITS THE NUMBER OF PERMITS TO 321 FOR THE ENTIRE CITY , AND THE ONLY WAY TO GET A PERMIT IS TO PURCHASE ONE FROM AN EXISTING PERMIT HOLDER THE COST? MORE THAN \$150,000, WHICH IS HIGHER THAN THE COST OF AN AVERAGE HOME IN MILWAUKEE THE LAW DOES NOTHING BUT FUNNEL MONEY TO A SMALL GROUP OF ENTRENCHED BUSINESSES AT THE EXPENSE OF ENTREPRENEURS AND CONSUMERS MEDIA RANGING FROM THE FINANCIAL TIMES OF LONDON TO THE MILWAUKEE JOURNAL SENTINEL HAVE COVERED THE CASE IN APRIL, THE COURT RULED THE LAW UNCONSTITUTIONAL WE NOW WAIT TO SEE IF THE GOVERNMENT WILL APPEAL</p> <p>SPEED'S AUTO SERVICES V PORTLAND IN PORTLAND, ORE , WE ARE CHALLENGING THE CITY'S MINIMUM FARE LAW, WHICH PUNISHES SMALL LIMOUSINE AND SEDAN COMPANIES TO PROTECT THE PROFITS OF THE CITY'S TAXICAB COMPANIES THE LAW IMPOSES A \$50 MINIMUM FARE FOR LIMOUSINE AND SEDAN RIDES TO OR FROM PORTLAND INTERNATIONAL AIRPORT IN ADDITION TO A CITY-WIDE MINIMUM FARE REQUIRING LIMOS AND SEDANS TO CHARGE AT LEAST 35 PERCENT MORE THAN WHAT TAXIS WOULD CHARGE FOR SERVICE ON THE SAME ROUTE IN MAY , THE COURT REJECTED THE CITY'S ATTEMPTS TO THROW OUT THE CASE, SO WE NOW PROCEED WITH DISCOVERY BOKHARI V NASHVILLE IN JANUARY , U WENT BEFORE A JURY FOR THE FIRST TIME EVER TO DEFEND THE RIGHT OF ALI BOKHARI AND OTHER NASHVILLE TRANSPORTATION ENTREPRENEURS TO EARN AN HONEST LIVING SPURRED ON BY HIGH-END LIMOUSINE COMPANIES, THE LOCAL GOVERNMENT PASSED A SERIES OF ANTI-COMPETITIVE REGULATIONS IN 2010 AIMED AT SHUTTING INDEPENDENT LIMO AND SEDAN COMPANIES LIKE ALI'S OUT OF THE MARKET THE REGULATIONS, WHICH HAVE NOTHING TO DO WITH SAFETY , FORCE SEDAN AND INDEPENDENT LIMO COMPANIES TO INCREASE THEIR MINIMUM FARE, PROHIBIT THEM FROM USING LEASED VEHICLES, AND FORBID THEM FROM WAITING FOR CUSTOMERS AT PUBLIC PLACES, AMONG OTHER RESTRICTIONS AS A RESULT, A NUMBER OF SMALL TRANSPORTATION BUSINESSES WENT OUT OF BUSINESS, AND THE REGULATIONS THREATEN TO DESTROY AFFORDABLE CAR SERVICES IN NASHVILLE THE JURY RETURNED A VERDICT IN FAVOR OF THE GOVERNMENT, SO THIS CASE IS NOW COMPLETE</p> <p>SENSATIONAL SMILES LLC D/B/A SMILE BRIGHT V DR JEWEL MULLEN, ET AL IN CONNECTICUT, WE ARE REPRESENTING WOULD-BE ENTREPRENEURS WHO WANT TO CAPITALIZE ON THE GROWING POPULARITY OF TEETH WHITENING TEETH-WHITENING SERVICES INCREASINGLY ARE AVAILABLE AT SPAS, SALONS, AND SHOPPING MALLS AND OFTEN AT A MUCH LOWER COST THAN DENTISTS TYPICALLY CHARGE BUT T</p>

Identifier	Return Reference	Explanation
		<p>HE CONNECTICUT DENTAL COMMISSION RULED IN JUNE 2011 THAT IT IS A CRIME PUNISHABLE BY UP TO FIVE YEARS IN JAIL OR \$25,000 IN CIVIL PENALTIES FOR ANY ONE BUT A LICENSED DENTIST TO OFF ER TEETH-WHITENING SERVICES, EVEN IF CUSTOMERS APPLY THE PRODUCT TO THEIR OWN TEETH THERE IS NO HEALTH OR SAFETY REASON FOR THE RULE ANYONE, EVEN A CHILD, CAN PURCHASE THESE PROD UCTS AND APPLY THEM WITHOUT ANY SPECIAL TRAINING OR INSTRUCTION THE COMMISSION'S RULING I S NOTHING MORE THAN A BLATANT ATTEMPT TO PROTECT DENTISTS AT THE EXPENSE OF CONSUMERS AND ENTREPRENEURS THE CASE IS NOW PROCEEDING THROUGH DISCOVERY WESTPHAL V NORTH CUTT SIMILAR TO THE CONNECTICUT CASE ABOVE, WE ARE CHALLENGING A RECENT AMENDMENT TO ALABAMA'S DENTAL PRACTICE ACT THAT HAS MADE IT A CRIME PUNISHABLE BY ONE YEAR IN JAIL AND A \$5,000 FINE FOR ANY ONE BUT A LICENSED DENTIST TO OFFER TEETH-WHITENING SERVICES DENTISTS ROUTINELY CHARG E FOUR TIMES AS MUCH (OR EVEN MORE) THAN NON-DENTISTS FOR THESE SERVICES SO RATHER THAN T TRYING TO COMPETE BY LOWERING PRICES OR IMPROVING THEIR SERVICES, THE DENTAL CARTEL HAS TEA MED UP WITH THE GOVERNMENT TO PUT THEIR COMPETITION OUT OF BUSINESS WE FILED THIS CASE IN APRIL COURTNEY V GOLTZ U CLIENTS JIM AND CLIFF COURTNEY WANT TO BRING ECONOMIC PROSPER ITY TO THEIR SMALL COMMUNITY OF STEHEKIN, WASH , LOCATED ON THE NORTH SHORE OF LAKE CHELAN IN THE CENTER OF THE STATE BECAUSE STEHEKIN IS ACCESSIBLE ONLY BY BOAT OR PLANE, THE COU RTNEY BROTHERS WANT TO PROVIDE CONVENIENT FERRY SERVICE ACROSS LAKE CHELAN SO MORE PEOPLE CAN ENJOY THE NATURAL BEAUTY AND OUTDOOR ACTIVITIES IN THE COMMUNITY THEIR FAMILY HAS CALL ED HOME FOR FOUR GENERATIONS BUT THE STATE OF WASHINGTON REQUIRES JIM AND CLIFF TO OBTAIN THE EXISTING FERRY COMPANY'S PERMISSION TO COMPETE OR TO PROVE IN A TRIAL-LIKE HEARING TH AT THE EXISTING COMPANY IS NOT PROVIDING "REASONABLE AND ADEQUATE SERVICE" AND THAT A NEW SERVICE IS NECESSARY THE REQUIREMENT IS AN UNCONSTITUTIONAL RESTRAINT ON THE RIGHT TO EARN A LIVING, SO WE ARE CHALLENGING THE LAW IN FEDERAL COURT THE CASE IS CURRENTLY ON APPEA L BEFORE THE 9TH U S CIRCUIT COURT OF APPEALS COLON HEALTH CENTERS OF AMERICA, LLC, ET A L V HAZEL, ET AL THIS IS A CHALLENGE TO VIRGINIA'S CERTIFICATE-OF-NEED (CON) PROGRAM, W HICH MAKES IT ILLEGAL TO OFFER NEW MEDICAL SERVICES OR PURCHASE CERTAIN TYPES OF MEDICAL E QUIPMENT WITHOUT FIRST OBTAINING A SPECIAL PERMISSION SLIP FROM THE GOVERNMENT UNDER THE CON PROGRAM, LICENSED MEDICAL PROFESSIONALS WHO WANT TO PROVIDE NEW SERVICES MUST OFTEN SP END SEVERAL YEARS AND HUNDREDS OF THOUSANDS OF DOLLARS PROVING TO GOVERNMENT OFFICIALS THA T THERE IS A "NEED" FOR THEIR SERVICE MANY TIMES THE PROCESS FORBIDS NEW SERVICES FROM OP ERATING AT ALL, AND THE CON PROGRAM AMOUNTS TO NOTHING MORE THAN A STATE-GRANTED MONOPOLY FOR POLITICALLY FAVORED BUSINESSES THERE ARE 35 OTHER STATES THAT HAVE SIMILAR CON REQUIR EMENTS, SO A VICTORY HERE WILL HELP CONSUMERS ACROSS THE COUNTRY IN SEPTEMBER, THE TRIAL COURT GRANTED THE STATES REQUEST TO DISMISS THE CASE WE ARE APPEALING TO THE 4TH U S CIRCUIT COURT OF APPEALS</p>

Identifier	Return Reference	Explanation
		<p>WAUGH V NEVADA STATE BOARD OF COSMETOLOGY IN NEVADA, ANYONE CAN PRACTICE MAKEUP ARTISTRY, AND ANYONE SHOULD BE FREE TO TEACH IT BUT THE STATE REQUIRES PEOPLE LIKE OUR CLIENTS, LI SSETTE WAUGH AND WENDY ROBIN, WHO WANT TO TEACH THE ART AND ARTISTRY OF MAKEUP APPLICATION TO FIRST OBTAIN A COSMETOLOGY INSTRUCTOR'S LICENSE. EVEN THOUGH THE STATE RECOGNIZES THAT MAKEUP ARTISTS ARE DIFFERENT FROM COSMETOLOGISTS, WHO FOCUS ON CUTTING AND STYLING HAIR AND CLEANSING AND CARING FOR THE SKIN AND NAILS THE RULE MEANS THAT LISSETTE AND WENDY WOULD NEED TO SPEND HUNDREDS OF DOLLARS AND AN ADDITIONAL 700 HOURS OF TRAINING IN SUBJECTS THAT HAVE NOTHING TO DO WITH MAKEUP ARTISTRY, A SEVERE INFRINGEMENT ON THEIR RIGHT TO EARN AN HONEST LIVING</p> <p>HINES V TEXAS STATE BOARD OF VETERINARY MEDICAL EXAMINERS RON HINES IS A TEXAS VETERINARIAN WHO CAN NO LONGER PRACTICE IN AN OFFICE SETTING DUE TO A PHYSICAL DISABILITY SO HE TOOK TO THE INTERNET TO PROVIDE ONLINE ADVICE TO PEOPLE WHO CANNOT AFFORD TRADITIONAL VETERINARY CARE, THOSE IN REMOTE PARTS OF THE WORLD, AND THOSE WHO HAVE CONFLICTING DIAGNOSES FROM THEIR LOCAL VETS HIS CLIENTS RAVE ABOUT HIS SERVICE, AND THERE HAS NOT BEEN A SINGLE COMPLAINT THE STATE OF TEXAS, HOWEVER, SAYS IT IS A CRIME FOR VETERINARIANS TO GIVE ADVICE OVER THE INTERNET WITHOUT HAVING FIRST PHYSICALLY EXAMINED THE ANIMAL THIS CASE RAISES ONE OF THE MOST IMPORTANT UNANSWERED QUESTIONS IN FIRST AMENDMENT LAW WHEN DOES THE GOVERNMENT'S POWER TO LICENSE OCCUPATIONS TRUMP FREE SPEECH? THE OUTCOME WILL HAVE IMPLICATIONS FOR MEDICINE, LAW, PSYCHOLOGY, AND MANY OTHER OCCUPATIONS THAT OFTEN INVOLVE NOTHING BUT SPEECH IN THE FORM OF ADVICE</p> <p>WE FILED THE CASE IN APRIL COOKSEY V FUTRELL, ET AL CLIENT STEVE COOKSEY IS AN INTERNET BLOGGER WHO WAS CENSORED BY THE GOVERNMENT FOR OFFERING HIS READERS PERSONAL ADVICE ON DIET AND LIFESTYLE CHOICES AFTER BEING DIAGNOSED WITH TYPE II DIABETES, STEVE COOKSEY EMBRACED THE LOW-CARB "PALEOLITHIC" DIET OF OUR STONE AGE ANCESTORS AND NOTICED THAT IT LED TO A SIGNIFICANT IMPROVEMENT IN HIS HEALTH HE WANTED TO HELP OTHERS LEAD HEALTHIER LIVES AND STARTED SHARING HIS EXPERIENCES AND LIFESTYLE TIPS THROUGH A DEAR ABBY-STYLE ADVICE COLUMN ON HIS BLOG BUT THE NORTH CAROLINA BOARD OF DIETETICS/NUTRITION QUICKLY FORCED HIM INTO SILENCE IT CLAIMS THAT STEVE'S WORK CONSTITUTES THE UNLICENSED, AND THUS CRIMINAL, PRACTICE OF DIETETICS HOWEVER, UNDER THE FIRST AMENDMENT, CITIZENS LIKE STEVE CAN'T BE REQUIRED TO GET THE GOVERNMENT'S PERMISSION BEFORE OFFERING ORDINARY ADVICE ON HARMLESS THINGS LIKE WHAT FOODS PEOPLE SHOULD BUY AT THE GROCERY STORE</p> <p>IN JUNE, THE 4TH U.S. CIRCUIT COURT OF APPEALS REVERSED THE TRIAL COURT'S DISMISSAL OF THE CASE, SO WE NOW PREPARE FOR DISCOVERY</p> <p>EDWARDS V DISTRICT OF COLUMBIA CLIENTS TONIA EDWARDS AND BILL MAIN OWN SEGGS IN THE CITY, WHICH PROVIDES FUN AND EDUCATIONAL SEGWAY TOURS OF OUR NATION'S CAPITAL HOWEVER, BECAUSE THE DISTRICT OF COLUMBIA MAKES IT ILLEGAL FOR ANYONE TO "GUIDE OR ESCORT" ANYONE ELSE FOR HIRE WITHOUT FIRST PASSING A TEST AND OBTAINING A SPECIAL LICENSE, TONIA AND BILL ARE CRIMINALS SUBJECT TO UP TO THREE MONTHS IN JAIL FOR MERELY TELLING THEIR CUSTOMERS THE BILL OF RIGHTS IS HOUSED AT THE NATIONAL ARCHIVES ALL BECAUSE OF CITY BUREAUCRACY, THEY DON'T HAVE THE FREEDOM TO DESCRIBE OUR NATION'S CHARTERS OF FREEDOM WITHOUT GOVERNMENT PERMISSION SO WE FILED A FEDERAL LEGAL CHALLENGE ON THEIR BEHALF</p> <p>SIMPLY PUT, GOVERNMENT MAY NOT USE THE GUISE OF OCCUPATIONAL LICENSING TO IMPOSE BURDENS ON PEOPLE WHO EARN THEIR LIVING BY COMMUNICATING</p> <p>IN MARCH, AFTER NEARLY 18 MONTHS, THE TRIAL COURT RULED AGAINST US WE NOW ARE ON APPEAL TO THE D.C. CIRCUIT COURT OF APPEALS</p> <p>KAGAN V CITY OF NEW ORLEANS SIMILAR TO THE D.C. CASE ABOVE, WE REPRESENT FOUR NEW ORLEANS TOUR GUIDES IN THEIR CHALLENGE TO A LOCAL LAW THAT REQUIRES TOUR GUIDES TO GET PERMISSION FROM THE GOVERNMENT BEFORE WORKING PEOPLE WHO GIVE TOURS WITHOUT THE LICENSE FACE FINES AND EVEN JAIL TIME THE FIRST AMENDMENT DOES NOT ALLOW THE GOVERNMENT TO BE IN THE BUSINESS OF DECIDING WHO IS-AND WHO IS NOT-ALLOWED TO SPEAK ABOUT VARIOUS TOPICS A VICTORY IN THE CASE WILL HELP PROTECT THE RIGHTS OF COUNTLESS PEOPLE ACROSS THE COUNTRY THAT SPEAK FOR A LIVING-WHETHER THEY SPEAK AS NEWS REPORTERS, STAND-UP COMEDIANS, OR TOUR GUIDES</p> <p>WE ARGUED THE CASE BEFORE THE TRIAL COURT IN SEPTEMBER AND NOW AWAIT THE JUDGE'S RULING</p> <p>NEIGHBORHOOD ENTERPRISES V CITY OF ST. LOUIS FED UP WITH EMINENT DOMAIN ABUSE, CLIENT JIM ROOS FOUGHT BACK HE HAD A LARGE PROTEST MURAL PAINTED ON HIS BUILDING AT 1806 S. 13TH STREET, IN A NEIGHBORHOOD TARGETED FOR REDEVELOPMENT BUT THE CITY OF ST. LOUIS WANTED THE MURAL TAKEN DOWN</p> <p>WE ARGUED THAT IF THE FIRST AMENDMENT MEANS ANYTHING, IT MUST MEAN THAT CITIZENS LIKE JIM ROOS HAVE THE RIGHT TO EFFECTIVELY PROTEST GOVERNMENT ABUSE AND BUILD SUPPORT FOR MEANINGFUL REFORM-WITHOUT HAVING TO GET GOVERNMENT APPROVAL</p> <p>WE WON THIS CASE BEFORE THE 8TH U.S. CIRCUIT COURT OF APPEALS</p>

Identifier	Return Reference	Explanation
		<p>EALS OUR OPPONENTS' REQUEST FOR U S SUPREME COURT REVIEW WAS DENIED WE RECEIVED \$62,840 IN ATTORNEYS' FEES LAST YEAR BUT REMAIN IN DISTRICT COURT ASKING FOR A JUDGMENT DECLARING JIM'S RIGHT TO MAINTAIN THE MURAL CENTRAL RADIO COMPANY V CITY OF NORFOLK SIMILAR TO TH E ST LOUIS CASE ABOVE, U IS STANDING UP FOR A THRIVING SMALL BUSINESS IN NORFOLK, VA , T HAT IS NOT ONLY AT RISK OF LOSING ITS PROPERTY THROUGH EMINENT DOMAIN ABUSE, BUT ALSO IS B EING CENSORED FOR EXPRESSING AN OPINION THE GOVERNMENT DOESN'T LIKE IN EARLY 2012, THE OW NERS OF CENTRAL RADIO COMPANY HUNG A BANNER ON THEIR BUILDING PROTESTING THE GOVERNMENT'S ATTEMPT TO TAKE THEIR PROPERTY THROUGH EMINENT DOMAIN BUT THE CITY TOLD THEM TO TAKE IT D OWN BECAUSE IT WAS IN VIOLATION OF THE CITY'S SIGN CODE, EVEN THOUGH OTHER BUSINESSES IN T HE AREA HAVE SIGNS AS LARGE OR LARGER THAN CENTRAL RADIO'S U STEPPED IN TO REPRESENT CEN TRAL RADIO IN THEIR FIGHT AGAINST THE CITY WE CURRENTLY ARE ON APPEAL TO THE 4TH U S CIR CUIT COURT OF APPEALS JUSTICE V HOSEMANN WE REPRESENT FIVE MISSISSIPPI CITIZENS WHO WANT ED TO SPEAK OUT IN FAVOR OF INITIATIVE 31, WHICH PROVIDES PROPERTY OWNERS IN THE STATE WIT H GREATER PROTECTION FROM EMINENT DOMAIN ABUSE UNDER MISSISSIPPI LAW, ANY TIME TWO OR MOR E PEOPLE JOIN TOGETHER TO SPEND MORE THAN \$200 ON THINGS LIKE SIGNS, BUTTONS, AND FLYERS T O SUPPORT OR OPPOSE A BALLOT ISSUE, THEY BECOME A FULLY REGULATED POLITICAL COMMITTEE THI S MEANS THEY MUST REGISTER WITH THE STATE, APPOINT A DIRECTOR AND TREASURER, FILE MONTHLY, ANNUAL, AND OTHER PERIODIC REPORTS OF THEIR ACTIVITIES, AND KEEP TRACK OF EVERY DOLLAR TH AT IS SPENT OR CONTRIBUTED-INCLUDING THE GAS USED TO DRIVE TO A COPY SHOP TO PICK UP FLYER S LAWS LIKE MISSISSIPPI'S HAVE A CHILLING EFFECT ON POLITICAL SPEECH AND VIOLATE THE FIRS T AMENDMENT U IS WORKING TO UNDERMINE THESE RESTRICTIONS SO CITIZENS CAN EFFECTIVELY SPE AK IN ELECTIONS AND CONTRIBUTE TO A ROBUST MARKET OF IDEAS WE ARGUED THE CASE IN FEBRUARY BEFORE THE U S DISTRICT COURT FOR THE NORTHERN DISTRICT OF MISSISSIPPI WORLEY V ROBERT S OUR CLIENTS ARE A GROUP OF THREE FLORIDA RESIDENTS WHO WANTED TO URGE THE PUBLIC TO VOTE AGAINST PROPOSED AMENDMENT 4 TO THE FLORIDA CONSTITUTION TO DO THIS, THEY WANTED TO RUN A SIMPLE RADIO AD SIMILAR TO THE ARIZONA AND MISSISSIPPI CASES DESCRIBED ABOVE, UNDER FLO RIDA LAW, IF THEY RAISED OR SPENT MORE THAN \$500 FOR THEIR EFFORT, THEY WOULD BECOME A "PO LITICAL COMMITTEE." THAT MEANS THEY MUST REGISTER WITH THE STATE, APPOINT A TREASURER, EST ABLISH A SEPARATE BANK ACCOUNT, AND REPORT TO THE STATE ALL ACTIVITY, INCLUDING NAMES AND ADDRESSES OF CONTRIBUTORS IF OUR CLIENTS DON'T OBEY THE RULES, OR IF THEY MAKE A MISTAKE, THEY FACE FINES OF UP TO \$1,000 OR EVEN A YEAR IN JAIL WE LOST IN THE TRIAL COURT, AND T HE COURT OF APPEALS REJECTED OUR CHALLENGE WE ARE PREPARING OUR APPEAL TO THE U S SUPREM E COURT</p>

Identifier	Return Reference	Explanation
		<p>MANY CULTURES, ONE MESSAGE ET AL V CLEMENTS WE REPRESENT TWO GRASSROOTS ORGANIZATIONS THAT WANT TO URGE THEIR FELLOW CITIZENS TO TAKE POLITICAL ACTION BUT UNDER WASHINGTON LAW, IF YOU SPEND MORE THAN \$500 IN ONE MONTH OR \$1,000 IN THREE MONTHS TO URGE YOUR FELLOW CITIZENS TO CONTACT GOVERNMENT OFFICIALS, YOU MUST REGISTER WITH THE GOVERNMENT AND REPORT YOUR PERSONAL INFORMATION AS WELL AS THE PERSONAL INFORMATION OF ANYONE WHO CONTRIBUTES AS LITTLE AS \$25 TO YOUR EFFORT THE RULE FALLS HARDEST ON SMALL BANDS OF CITIZEN-ACTIVISTS, WHO CANNOT AFFORD THE HIGH COST OF COMPLIANCE, AND LEAVES POLITICS TO PROFESSIONALS, WHO CAN AFFORD THE LAWYERS, TIME, AND TROUBLE THAT THE LAW ENGENDEES OUR CLIENTS BELIEVE THAT THE GOVERNMENT HAS NO RIGHT TO DISCOURAGE POLITICAL SPEECH IN THIS WAY THE 9TH CIRCUIT UNFORTUNATELY DISAGREED AND DISMISSED THE CASE IN FEBRUARY THE CASE IS NOW CLOSED FARRIS V SEABROOK WE SECURED A VICTORY FOR FREE SPEECH IN NOVEMBER WHEN A FEDERAL COURT RULED IN OUR CLIENTS' FAVOR IN A CASE CHALLENGING A WASHINGTON STATE LAW LIMITING THE AMOUNT OF MONEY INDIVIDUALS MAY CONTRIBUTE TO RECALL CAMPAIGNS RETIRED NAVY OFFICER ROBIN FARRIS GOT INVOLVED IN POLITICS FOR THE FIRST TIME IN HER LIFE WHEN SHE STARTED ORGANIZING A CAMPAIGN TO RECALL AN ELECTED OFFICIAL AFTER HEARING ABOUT SERIOUS CHARGES OF MISCONDUCT ON HIS PART BECAUSE RECALL CAMPAIGNS IN WASHINGTON INVOLVE CONSIDERABLE LITIGATION TO ENSURE THAT ELECTED OFFICIALS AREN'T RECALLED FOR PURELY POLITICAL REASONS, ROBIN ENLISTED THE SERVICES OF TWO LOCAL ATTORNEYS TO HELP HER NAVIGATE THE STATE'S RECALL PROCEDURES PRO BONO HOWEVER, THEIR IN-KIND DONATION OF LEGAL SERVICES RAN AFOUL OF WASHINGTON'S \$800 LIMIT ON CONTRIBUTIONS TO RECALL CAMPAIGNS LIMITING CONTRIBUTIONS UNCONSTITUTIONALLY HANDICAPS ORDINARY CITIZENS LIKE ROBIN WHO LACK AN ESTABLISHED BASE OF POLITICAL SUPPORT BUT STILL NEED TO RAISE SUFFICIENT FUNDS TO RUN A VIABLE CAMPAIGN AND JUMP THROUGH THE STATE'S LEGAL HOOPS LAWS LIKE THESE SERVE NO OTHER PURPOSE THAN TO PROTECT ENTRENCHED POLITICIANS, AND THE COURT DETERMINED THAT THE LAW WAS UNCONSTITUTIONALLY APPLIED AGAINST ROBIN'S RECALL CAMPAIGN WE RECOVERED \$805 IN COSTS FROM THE STATE OF WASHINGTON AND REQUESTED \$323,665 IN FEES THE CASE IS CURRENTLY ON APPEAL TO THE 9TH U.S. CIRCUIT COURT OF APPEALS INSTITUTE FOR JUSTICE V STATE OF WASHINGTON AFTER WINNING THE FARRIS CASE ABOVE, IJ SOUGHT ATTORNEYS' FEES FROM THE WASHINGTON PUBLIC DISCLOSURE COMMISSION (PDC) UNDER FEDERAL CIVIL RIGHTS STATUTES SINKING TO A NEW LEVEL OF VINDICTIVENESS, HOWEVER, THE PDC NOT ONLY CHALLENGED THE FEES IN COURT, BUT ALSO FILED A COMPLAINT AGAINST OUR CLIENT, RECALL DALE WASHAM, FOR FAILING TO DISCLOSE IJ'S REPRESENTATION AS AN IN-KIND CONTRIBUTION TO THE CAMPAIGN CLASSIFYING OUR SERVICES AS A CAMPAIGN CONTRIBUTION COULD PUT THE ABILITY OF GROUPS LIKE IJ AND THE ACLU TO DEFEND THEIR CLIENTS' RIGHTS IN SERIOUS JEOPARDY, SO WE FILED SUIT IN JUNE TO PROTECT THIS IMPORTANT AMERICAN TRADITION COMMUNITY YOUTH ATHLETIC CENTER V NATIONAL CITY THE COMMUNITY YOUTH ATHLETIC CENTER IS A NON-PROFIT AFTER-SCHOOL FITNESS AND MENTORING PROGRAM IN NATIONAL CITY, CALIF, THAT HELPS 850 LOW-INCOME KIDS STAY OFF THE STREETS, IN SCHOOL, AND ON THE PATH TO LIFE SUCCESS HOWEVER, RATHER THAN ENCOURAGE THE CYAC'S GOOD WORK ON BEHALF OF THE COMMUNITY, THE LOCAL GOVERNMENT ATTEMPTED TO APPLY A PHONY "BLIGHT" DESIGNATION TO THE CYAC AND NEARLY 700 OTHER PROPERTIES SO IT COULD TRANSFER THEM TO A LUXURY CONDO DEVELOPER WE DEFEATED THE PLAN IN THE SPRING OF 2011 AND SET IMPORTANT PROPERTY RIGHTS PRECEDENT IN CALIFORNIA IN THE PROCESS BUT THE CITY APPEALED THE RULING, SENDING US TO THE STATE APPEALS COURT TO DEFEND OUR CLIENTS' RIGHT TO THEIR PROPERTY STATE OF TEXAS V ONE 200 4 CHEVROLET SILVERADO CIVIL FORFEITURE IS A GROWING THREAT TO THE PROPERTY RIGHTS OF ALL AMERICANS UNDER CIVIL FORFEITURE, POLICE CAN SEIZE HOMES, CARS, CASH, OR OTHER PROPERTY UPON THE MERE SUSPICION THAT IT HAS BEEN USED OR INVOLVED IN CRIMINAL ACTIVITY-NO ARREST OR CONVICTION REQUIRED IN TEXAS, WE REPRESENT HOUSTON SMALL BUSINESSMAN ZAHER EL-ALI, WHO SOLD A TRUCK TO A MAN WHO PAID HIM ON CREDIT, BUT ALI HELD THE TITLE TO THE VEHICLE UNTIL HE WAS PAID IN FULL THE PURCHASER WAS FOUND GUILTY IN JULY 2009 OF DRIVING WHILE INTOXICATED, AND TEXAS POLICE SEIZED THE TRUCK AND FILED THIS CIVIL FORFEITURE ACTION EVEN THOUGH ALI STILL HOLDS THE TITLE AND HAS NEVER BEEN ACCUSED OF BREAKING ANY LAWS, HE IS REQUIRED TO PETITION THE COURT TO GET HIS TRUCK BACK THE APPEALS COURT SIDED WITH THE GOVERNMENT IN DECEMBER IN FEBRUARY, WE PETITIONED THE TEXAS SUPREME COURT FOR REVIEW U.S. V REAL PROPERTY LOCATED AT 2601 W BALL ROAD, ANAHEIM, CA IJ CLIENT TONY JALALI FLED IRAN IN 1978 TO ESCAPE TYRANNY AND ENJOY THE PROTECTIONS THE RULE OF LAW AFFORDS TODAY, HE OWNS A WELL-MAINTAINED OFFICE BUILDING IN ANAHEIM, CALIF, THAT HE LEASES TO A DENTIST AND INSURANCE COMPANY, AMONG OTHER TENANTS ALTHOUGH TONY HAS NEVER</p>

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		<p>R BEEN CHARGED WITH ANY CRIME, THE CITY OF ANAHEIM AND THE FEDERAL GOVERNMENT TEAMED UP TO TAKE HIS \$1 5 MILLION PROPERTY THROUGH CIVIL FORFEITURE BECAUSE HE LEASED SPACE TO TWO MEDICAL MARIJUANA DISPENSARIES, BUSINESSES THAT ARE PERFECTLY LEGAL IN THE STATE. TONY'S ONLY CRIME IS HAVING SOMETHING THE GOVERNMENT WANTS: A MORTGAGE-FREE OFFICE BUILDING THAT THE GOVERNMENT CAN SELL IN ORDER TO KEEP THE PROCEEDS TO PAD ITS BUDGET. IN MAY, WE TOOK OVER THE CASE TO REPRESENT TONY IN FEDERAL COURT. A VICTORY IN THIS CASE WILL SET IMPORTANT PRECEDENT PROTECTING PROPERTY OWNERS IN CALIFORNIA AND NATIONWIDE. DEAN, ET AL. V. CITY OF WINONA. IN THIS CASE, WE ARE FIGHTING AN UNCONSTITUTIONAL BAN ON THE NUMBER OF HOMEOWNERS WHO MAY RENT OUT THEIR PROPERTIES IN THE CITY OF WINONA, MINN. THE CITY AMENDED ITS ZONING LAWS SO THAT ONLY 30 PERCENT OF HOMES IN EACH BLOCK MAY RECEIVE A RENTAL PERMIT, WHICH IS REQUIRED FOR A HOMEOWNER TO RENT HIS OR HER HOME. THAT MEANS IF 30 PERCENT OF ONE'S NEIGHBORS HAVE ALREADY SECURED RENTAL PERMITS, THE NEXT HOMEOWNER WHO SEEKS A PERMIT WILL BE TURNED AWAY EVEN IF HIS NEIGHBORS WITH PERMITS LIVE IN THEIR HOMES AND DON'T RENT THEM OUT. UNDER THE CONSTITUTION, THE GOVERNMENT CAN'T ARBITRARILY RESTRICT THE PROPERTY RIGHTS OF SOME BUT NOT OTHERS. THE TRIAL COURT UPHELD THE BAN IN APRIL, SO WE NOW ARE ON APPEAL. A VICTORY WILL SEND A MESSAGE TO CITIES ACROSS MINNESOTA AND NATIONWIDE THAT RENTAL BANS ARE UNCONSTITUTIONAL AND CITIES SHOULD NOT ATTEMPT TO IMPOSE THEM. MCCAUGHTRY V. CITY OF RED WING. ROBERT MCCAUGHTRY AND A UNIQUE COALITION OF TENANTS AND LANDLORDS FROM RED WING, MINN., OBJECT TO THE CITY'S RENTAL INSPECTION LAW, WHICH ALLOWS CITY OFFICIALS TO CONDUCT HOUSING INSPECTIONS OF ALL RENTED HOMES IN THE CITY EVEN IF TENANTS AND THEIR LANDLORDS REFUSE TO CONSENT TO THE SEARCH AND THE GOVERNMENT HAS NO REASON TO BELIEVE THERE IS A PROBLEM WITH THE BUILDING. CITY OFFICIALS CAN STILL VIOLATE THE MOST PRIVATE CONFINES OF A PERSON'S HOME. THIS GIVES ORDINARY LAW-ABIDING CITIZENS LESS PROTECTION THAN CRIMINALS. WE ARGUED OUR APPEAL BEFORE THE MINNESOTA SUPREME COURT IN AUGUST. IN MAY, THE COURT DECIDED NOT TO WEIGH IN BECAUSE OF THE POSSIBILITY THAT A JUDGE WOULD DEMAND THE CITY BRING FORTH ACTUAL EVIDENCE BEFORE ISSUING A WARRANT. WE ARE CONSIDERING A NEW CHALLENGE TO DEFEND A PROPERTY OWNER THE NEXT TIME A WARRANT IS SERVED. NIEHAUS V. HUPPENTHAL. WE APPEARED BEFORE THE ARIZONA COURT OF APPEALS IN FEBRUARY TO DEFEND OUR LOWER COURT VICTORY ON BEHALF OF PARENTS AND CHILDREN PARTICIPATING IN THE EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM. THE PROGRAM ALLOWS ELIGIBLE ARIZONA FAMILIES TO APPLY FOR A PUBLICLY FUNDED EDUCATION SAVINGS ACCOUNT THAT CAN BE USED TO PAY FOR A WIDE VARIETY OF EDUCATIONAL EXPENSES, INCLUDING TUTORING, HOME SCHOOL CURRICULUM, PRIVATE SCHOOL TUITION, AND TEXTBOOKS. THE TEACHERS' UNIONS AND THEIR ALLIES ALLEGE THAT THE PROGRAM PROVIDES SUPPORT TO RELIGIOUS INSTITUTIONS IN VIOLATION OF THE STATE CONSTITUTION. HOWEVER, BY ENABLING PARENTS TO TAILOR A CUSTOMIZED EDUCATION PROGRAM FOR THEIR CHILD, THE EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM BENEFITS INDIVIDUALS, NOT INSTITUTIONS. WE BELIEVE IT WILL PASS CONSTITUTIONAL MUSTER.</p>

Identifier	Return Reference	Explanation
		<p>LARUE V COLORADO BOARD OF EDUCATION WE CONTINUE TO STAND UP FOR PARENTS AND CHILDREN IN DOUGLAS COUNTY, COLO IN 2011, THE LOCAL SCHOOL BOARD ENACTED A PILOT PROGRAM OFFERING MODEST SCHOLARSHIPS FOR UP TO 500 STUDENTS TO ENABLE THEM TO ATTEND PRIVATE SCHOOLS SHORTLY THEREAFTER, THE ACLU, AMERICANS UNITED FOR SEPARATION OF CHURCH AND STATE, AND SEVERAL COLORADO ORGANIZATIONS AND TAXPAYERS SUED TO STOP THE PROGRAM U INTERVENED, REPRESENTING FOUR FAMILIES WHO INTEND TO USE THE SCHOLARSHIPS FOR THEIR CHILDREN THE INTERESTING THING ABOUT THE PROGRAM, BESIDES ITS HAVING BEEN ENACTED BY A SCHOOL DISTRICT, IS THAT THE DOUGLAS COUNTY PUBLIC SCHOOLS ARE HIGHLY REGARDED, YET THERE IS AN OVERWHELMING INTEREST IN THE PROGRAM THE STATE COURT OF APPEALS UPHELD THE PROGRAM IN FEBRUARY, BUT THE FIGHT IS NOT OVER BECAUSE OUR OPPONENTS HAVE PETITIONED THE COLORADO SUPREME COURT FOR REVIEW LOUISIANA FEDERATION OF TEACHERS, ET AL V STATE OF LOUISIANA, ET AL WE INTERVENED IN THIS CASE IN JULY REPRESENTING PARENTS WHO WISH TO USE STATE-FUNDED SCHOLARSHIPS TO SEND THEIR CHILD TO PRIVATE SCHOOL UNLIKE MOST OF OUR SCHOOL CHOICE CASES, THE TEACHERS' UNIONS CONTESTED THE PROGRAM ON THE BASIS OF HOW IT WAS FUNDED RATHER THAN RELIGIOUS GROUNDS IN MAY, THE LOUISIANA SUPREME COURT CONCLUDED THAT THE PROGRAM COULD NOT BE FUNDED THROUGH THE MECHANISM THE LEGISLATURE CHOSE DESPITE THE DECISION, THERE IS ROOM FOR OPTIMISM AS THE STATE IS FREE TO RE-ENACT THE PROGRAM WITH A DIFFERENT FUNDING SOURCE DUNCAN V NEW HAMPSHIRE IN NEW HAMPSHIRE, THE ACLU AND ITS ALLIES ARE CHALLENGING A PROGRAM OFFERING LOCAL BUSINESSES PARTIAL TAX CREDITS FOR CONTRIBUTIONS TO NON-PROFIT ORGANIZATIONS THAT FUND EDUCATION SCHOLARSHIPS QUALIFYING PARENTS MAY USE THE SCHOLARSHIPS TO SEND THEIR CHILDREN TO TUITION-CHARGING PUBLIC SCHOOLS IN NEIGHBORING SCHOOL DISTRICTS, PAY FOR TUITION AT ANY OF THE STATE'S PRIVATE OR RELIGIOUS SCHOOLS, OR HOME SCHOOL THEIR CHILDREN OUR OPPONENTS CLAIM THAT THE TAX CREDIT PROGRAM VIOLATES THE STATE CONSTITUTION BY ALLEGEDLY USING MONEY RAISED BY TAXATION TO COMPEL TAXPAYERS TO SUPPORT RELIGIOUS SCHOOLS HOWEVER, BECAUSE THE PROGRAM RELIES ON PRIVATE FUNDS, PRIVATE ORGANIZATIONS, AND PRIVATE DECISION MAKERS, IT COMPLIES ENTIRELY WITH THE STATE CONSTITUTION IN JUNE, THE TRIAL COURT SUSPENDED THE PROGRAM FOR RELIGIOUS SCHOOLS WE ARE PREPARING OUR APPEAL TO THE NEW HAMPSHIRE SUPREME COURT AMICUS IN ADDITION TO THE ABOVE-DESCRIBED CASES, THE INSTITUTE FOR JUSTICE ALSO FILED AMICUS BRIEFS IN THE FOLLOWING CASES BETWEEN JULY 1, 2012 AND JUNE 30, 2013 DOLPHY V CITY OF MINNEAPOLIS FLORIDA V HARRIS FREEDOM FOUNDATION V GREGOIRE KOONTZ V ST JOHNS RIVER WATER MANAGEMENT MCBURNEY V YOUNG HETTINGA V US NELSON V CITY OF ROCHESTER US V WINDSOR HEFFNER V MURPHY LIBERTY COINS V GOODMAN MCCUTCHEON V FEC KALEY V US</p>