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Return of Organization Exempt From Income Tax

2012

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

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

A For the 2012 calendar year, or tax year beginning Jul 1, 2012, and ending Jun 30, 2013

Form sections B through K: B Check if applicable, C Name of organization Prison Law Office, D Employer Identification Number 94-2495939, E Telephone number (510) 647-1653, G Gross receipts \$7,226,635, H(a) Is this a group return for affiliates?, H(b) Are all affiliates included?, I Tax-exempt status, J Website: www.prisonlaw.com, K Form of organization Corporation, L Year of Formation 1978, M State of legal domicile CA

Part I Summary

Table with 22 rows and 3 columns: Description, Prior Year, Current Year. Rows include mission statement, revenue (Total revenue: 7,196,391), expenses (Total expenses: 3,523,137), and net assets (Total net assets: 35,395,504).

Part II Signature Block

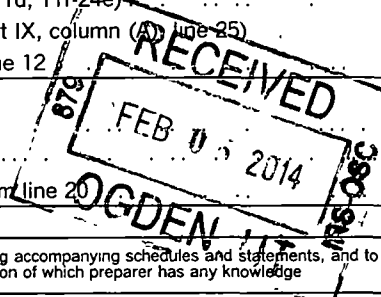
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer: Donald Spedden, Date: 1/24/14, Type or print name and title: Donald Spedden, Director

Paid Preparer Use Only: Print/Type preparer's name R.J. Ricciardi, Inc., Preparer's signature R.J.R., Date 12/13/13, Check self-employed, PTIN P20139821, Firm's name R. J. Ricciardi, Inc., Firm's address 1000 Fourth Street, Suite 400 San Rafael CA 94901, Phone no (415) 457-1215

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

SCANNED FEB 24 2014



Handwritten marks: 'g' and 'A'

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The Prison Law Office provides free legal services to California state prisoners, and occasionally to California See Form 990, Page 2, Part III, Line 1 (continued)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 3,251,596. including grants of \$ 0.) (Revenue \$ 0.)

Prison Law Office is committed to protecting the civil rights of California prisoners and to foster community awareness and education in prison related issues.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 3,251,596.

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
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		X
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		X
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		X
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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
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		X
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		X
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	X	
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		X
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		X
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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	X	
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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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		X
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		X
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		X
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)		X
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		X
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		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
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>		X
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>	X	
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, and 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
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>		X
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>		X
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>		X
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>		X
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>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
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>		X
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>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		X
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>		X
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>		X
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	X	

BAA

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form body containing questions 1a through 14b with input fields and Yes/No columns.

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 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. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13; 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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; 15b Other officers of key employees of the organization; 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?; 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed California
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
Own website [] Another's website [X] Upon request [X] Other (explain in Schedule O) []
19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public 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:
Prison Law Office 1917 Fifth Street Berkeley CA 94710 (510) 647-1653

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

1 a 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, and 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) Donald Specter Executive Director	40.00			X	X	X	268,545.	0.	38,308.	
(2) Penelope Cooper President	2.00	X		X			0.	0.	0.	
(3) Michele Walkin-Hawk Vice-President	2.00	X		X			0.	0.	0.	
(4) Marshall Krause Treasurer	2.00	X		X			0.	0.	0.	
(5) Chris Hipps Member	2.00	X					0.	0.	0.	
(6) Margaret Johns Member	2.00	X					0.	0.	0.	
(7) Cesar Lagleva Member	2.00	X					0.	0.	0.	
(8) Laura Magnani Member	2.00	X					0.	0.	0.	
(9) Michael Marcum Member	2.00	X					0.	0.	0.	
(10) Ruth Morgan Member	2.00	X					0.	0.	0.	
(11) Dennis Roberts Member	2.00	X					0.	0.	0.	
(12) Steven Fama Staff Attorney	45.00				X		176,500.	0.	20,090.	
(13) Sara Norman Staff Attorney	45.00				X		162,880.	0.	23,173.	
(14) Alison Hardy Staff Attorney	45.00				X		144,714.	0.	34,602.	

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

(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			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1 b Sub-total							752,639.	0.	116,173.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							752,639.	0.	116,173.	

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 **4**

	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>		X
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>	X	
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>		X

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **4**

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	1 a Federated campaigns ... 1 a					
	b Membership dues ... 1 b					
	c Fundraising events ... 1 c					
	d Related organizations ... 1 d					
	e Government grants (contributions) 1 e 444,507.					
	f All other contributions, gifts, grants, and similar amounts not included above ... 1 f 1,750.					
	g Noncash contributions included in lns 1a-1f: \$					
	h Total. Add lines 1a-1f		446,257.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a Attorney Fees	541100	4,003,511.	4,003,511.	0.	0.
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
	g Total. Add lines 2a-2f		4,003,511.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		635,822.	635,822.	0.	0.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal	33,350.			
		b Less: rental expenses	30,244.			
		c Rental income or (loss)	3,106.			
	d Net rental income or (loss)		3,106.	0.	3,106.	0.
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses				
		c Net income or (loss) from fundraising events				
	9 a Gross income from gaming activities. See Part IV, line 19	a				
		b Less: direct expenses				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	5,915.				
	b Less: cost of goods sold	0.				
	c Net income or (loss) from sales of inventory		5,915.	5,915.	0.	0.
Miscellaneous Revenue		Business Code				
11 a Net realized and unrealized gains	900099	2,100,360.	2,100,360.	0.	0.	
b Miscellaneous	900099	1,420.	1,420.	0.	0.	
c -----						
d All other revenue						
e Total. Add lines 11a-11d		2,101,780.				
12 Total revenue. See instructions		7,196,391.	6,747,028.	3,106.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
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	868,812.	802,028.	66,784.	0.
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	1,328,886.	1,226,276.	102,610.	0.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	108,650.	100,298.	8,352.	0.
10 Payroll taxes	144,206.	133,121.	11,085.	0.
11 Fees for services (non-employees):				
a Management				
b Legal	60,336.	55,698.	4,638.	0.
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)	8,350.	7,708.	642.	0.
12 Advertising and promotion				
13 Office expenses	178,823.	165,077.	13,746.	0.
14 Information technology				
15 Royalties				
16 Occupancy	29,917.	27,426.	2,491.	0.
17 Travel	1,319.	1,218.	101.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	124,583.	115,007.	9,576.	0.
23 Insurance	22,347.	20,629.	1,718.	0.
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 <u>Bad debt expense</u>	136,825.	126,308.	10,517.	0.
b <u>Litigation</u>	245,923.	227,019.	18,904.	0.
c <u>Dues and Memberships</u>	6,016.	5,554.	462.	0.
d <u>Miscellaneous</u>	254,046.	234,446.	19,600.	0.
e All other expenses	4,098.	3,783.	315.	0.
25 Total functional expenses. Add lines 1 through 24e	3,523,137.	3,251,596.	271,541.	0.
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) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	953,736.	1	1,752,557.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2,524,916.	4	1,907,556.
	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	20,014.	9	20,190.
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a 5,211,553.		
	b	Less: accumulated depreciation	10b 712,667.	10c	4,498,886.
	11	Investments – publicly traded securities	23,649,996.	11	27,289,014.
	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		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	31,781,846.	16	35,468,203.	
LIABILITIES	17	Accounts payable and accrued expenses	52,704.	17	65,700.
	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	6,892.	25	6,999.
	26	Total liabilities. Add lines 17 through 25	59,596.	26	72,699.
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	31,722,250.	27	35,395,504.
	28	Temporarily restricted net assets		28	
	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	31,722,250.	33	35,395,504.
	34	Total liabilities and net assets/fund balances	31,781,846.	34	35,468,203.

BAA

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	7,196,391.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,523,137.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,673,254.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	31,722,250.
5	Net unrealized gains (losses) on investments	5	
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	35,395,504.

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		X
b 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	X	
c 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.	X	
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?		X
b 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		

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2012

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



Department of the Treasury
Internal Revenue Service

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

Name of the organization Prison Law Office	Employer identification number 94-2495939
--	---

Part II 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 33-1/3% 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 33-1/3% 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 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 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?

	Yes	No
(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?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

h Provide the following information about the supported organization(s).

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the US?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part III 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'.)	309,130.	472,003.	631,349.	343,203.		1,755,685.
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	309,130.	472,003.	631,349.	343,203.		1,755,685.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,755,685.

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	309,130.	472,003.	631,349.	343,203.		1,755,685.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	133,458.	222,496.	379,685.	455,844.		1,191,483.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			0.	30.		30.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)		5,675.	3,439.	476.		9,590.
11 Total support. Add lines 7 through 10						2,956,788.
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	59.38 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	58.34 %
16a 33-1/3% support test – 2012. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal yr 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 yr 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 lns 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 section 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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

Employer identification number

Prison Law Office

94-2495939

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor informed status.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total acreage, number of easements, and monitoring details.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

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.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a 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	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a 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%.

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		1,561,770.		1,561,770.
b Buildings		3,494,263.	600,240.	2,894,023.
c Leasehold improvements				
d Equipment		155,520.	112,427.	43,093.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				4,498,886.

Part VII Investments – Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other -----		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ▶		

Part VIII Investments – Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Employee Funded Cafeteria Plan	6,999.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	6,999.

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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	7,226,635.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
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		
3	Subtract line 2e from line 1		3	7,226,635.
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	-30,244.	
c	Add lines 4a and 4b	4c		-30,244.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	7,196,391.

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

1	Total expenses and losses per audited financial statements		1	3,553,381.
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	30,244.	
e	Add lines 2a through 2d	2e		30,244.
3	Subtract line 2e from line 1		3	3,523,137.
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		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,523,137.

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.

Pt XI Line 4b To move the rental expenses to the revenue, Part VIII line 6b.

Pt XII Line 2d To move the rental expenses to the revenue, Part VIII line 6b.

Pt X Line 2 On July 1, 2012, the Organization adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax

Part XIII Supplemental Information (continued)

position will more-likely-than-not be sustained upon examination by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2013.

SCHEDULE J
(Form 990)

Compensation Information

OMB No 1545-0047

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

2012

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Open to Public Inspection

Name of the organization

Employer identification number

Prison Law Office

94-2495939

Part I Questions Regarding Compensation

1 a 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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on 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

2 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?

3 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.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 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:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 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:

- a** The organization?
- b** Any related organization?
- If 'Yes' to line 5a or 5b, describe in Part III.

6 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:

- a** The organization?
- b** Any related organization?
- If 'Yes' to line 6a or 6b, describe in Part III.

7 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

8 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

9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1 a		
1 b		
2		
3		
4 a		X
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7	X	
8		X
9		

Part III 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 columns (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 and incentive compensation	(iii) Other reportable compensation				
1 Donald Specter Executive Director	(i) 193,021.	65,000.	10,524.	22,500.	15,808.	306,853.	22,000.
	(ii) 0.	0.	0.	0.	0.	0.	0.
2 Steven Fama Staff Attorney	(i) 151,500.	25,000.	0.	0.	20,090.	196,590.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
3 Sara Norman Staff Attorney	(i) 114,880.	48,000.	0.	17,000.	6,173.	186,053.	16,500.
	(ii) 0.	0.	0.	0.	0.	0.	0.
4 Alison Hardy Staff Attorney	(i) 97,614.	39,000.	8,100.	22,500.	12,102.	179,316.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection

Name of the organization

Prison Law Office

Employer identification number

94-2495939

Pt VI, Line 8b The Governing Body contemporaneously documents the meetings
held, or written actions undertaken during the year.

Pt VI, Line 11b The Governing Body receives a copy of the Form 990
before filing.

Pt VI, Line 12c The conflict of interest policy is periodically reviewed
for compliance.

Pt VI, Line 15a The Organization has a policy to review the compensation
Pt VI, Line 15b of the key employee(s).

PRISON LAW OFFICE DOCKET

January 2014

Litigation¹

Plata v. Brown and Coleman v. Brown (Northern and Eastern Districts of California): In addition to regular monitoring described below, we made motions in both cases simultaneously to cap the prison population because the overcrowding was interfering with the ability to remedy the unconstitutional health care that the prisoners receive. The courts granted our motions to convene a three judge panel, and a trial was conducted in 2008. The legal issue is whether the overcrowding is causing the constitutional violations and whether a prison population cap is a necessary remedy. The primary beneficiaries are the class of prisoners with serious medical or mental health issues, and secondary beneficiaries are all state prisoners. In August 2009, the Court issued a ruling granting relief and announcing its intention to limit the state prison population to 137.5% of design capacity, which would result in a reduction of about 40,000 prisoners. The State appealed to the U.S. Supreme Court, which affirmed the order on May 23, 2011. In response to the Court order, the state enacted Assembly Bill 109, which is designed to reduce the prison population. The State made a motion to vacate the population cap, and to terminate all relief in *Coleman*. The district courts denied both motions, and the State's appeal to the U.S. Supreme Court on the population cap order was dismissed for want of jurisdiction. The court then ordered the parties to mediate the population cap issue, but that was unsuccessful. At this time, the State is expected to ask the Court for a two year extension to meet the court ordered population cap. In *Coleman*, the prisoners asked the court for further relief in the areas of excessive force, treatment for prisoners on death row and improper use of segregation. The *Coleman* court granted the motion about death row; the two other motions are pending.

Armstrong v. Schwarzenegger (federal district court): In this case the court issued injunctions requiring the prisons and the parole board to properly provide accommodations for prisoners with certain physical disabilities. Last year, the Court issued a number of rulings to enforce the original and subsequent injunctions, including orders about prisoners with disabilities in county jails and orders holding prison officials accountable for noncompliance by their employees. The State has appealed both rulings. The appeals are pending.

¹Since virtually all prisoners and juvenile wards are indigent, all of our work directly benefits indigents persons, whether they are named plaintiffs in the lawsuits or class members. Similarly, all of the statutory and constitutional violations alleged in these lawsuits disproportionately impact indigent persons.

Clark v. Schwarzenegger (federal district court): This case was settled in 1998 so that prisoners with developmental disabilities would be protected and accommodated. The state filed a motion to terminate the settlement, arguing that the prison conditions are lawful and therefore no injunction was necessary. The primary beneficiaries are the class of prisoners with developmental disabilities. The state moved to dissolve the settlement and a trial was held on that motion in May 2010. In 2011 the court ruled that there were still very serious problems with the care and treatment of prisoners with developmental disabilities and denied the state's motion to terminate the settlement. (See monitoring section below for developments related to compliance with this order.)

Gray v. County of Riverside (Central District of California): This case concerns health care in the Riverside County Jail. A complaint has been filed. The County filed an answer and discovery is proceeding.

Mitchell v. Cate (Eastern District of California): This case concerns the CDCR's explicit practice of locking down prisoners on the basis of their race. The case is a class action suit filed on behalf of all prisoners who now or in the future will be subject to a lockdown on the basis of their race. The prisoners assert that this practice violates the Eighth and Fourteenth Amendments and seek an injunction to end the practice. The Court granted our motion to amend the complaint and discovery has been in full swing. Motions for class certification and preliminary injunction are pending.

In re Bye (Cal. Superior Court): This case challenged the denial of parole to a life prisoner. In a petition for writ of habeas corpus we alleged that there was no evidence supporting the decision to deny parole. The Superior Court agreed, and ordered the parole board to hold a new hearing. A parole hearing for this prisoner will occur at the end of January 2014.

In re Morales (California Court of Appeal): This case is similar to Mitchell v. Cate in that it challenges the policy of locking down prisoners on the basis of their race. This case is being litigated in state court and involves one prison, Pelican Bay State Prison. The legal issue is whether the CDCR's policy violates the Equal Protection Clause of the Fourteenth Amendment. The beneficiary of this litigation would be all prisoners who are locked down on the basis of race. The Court of Appeal affirmed the trial court's order granting relief. A contempt motion currently is pending in the superior court because the State is not complying with the court's order.

In re Haro (Cal. Court of Appeal): This case presents similar issues to *Morales*, but for a different prison. The case has been fully briefed and argument is expected in the spring.

Hall v. Mims (Eastern District of California): In this case, the prisoners assert that various conditions, including health care, in the Fresno County Jail are unconstitutional under the Eighth and Fourteenth Amendment. The case is filed on behalf of individual prisoners and the class of prisoners within the Fresno Jail. The prisoners seek injunctive relief to improve conditions in the jail. The court denied the county's motion to dismiss and discovery commenced. We are now engaged in settlement discussions, and the County has stated it will agree to a Consent Decree that is being negotiated.

Parsons v. Ryan (District of Arizona). This is a class action brought on behalf of all prisoners incarcerated in Arizona State Prisons under the Eighth Amendment's cruel and unusual punishment clause. One legal issue is whether prisoners are at a significant risk of harm due to inadequate medical, mental health and dental care. The other legal issue is whether the conditions in the isolation units are cruel and unusual punishment. The primary beneficiaries are the class of prisoners with serious medical or mental health issues, and secondary beneficiaries are all state prisoners. The court denied the State's motion to dismiss the case, and certified the case as a class action. The State appealed the order certifying the class and that appeal currently is pending. Trial is expected to occur in October 2014.

B. Monitoring²

²Much of the descriptions in the following cases have not changed from previous years. This is because in monitoring whether the prisons are complying with the remedial plans and/or injunctions that have been a product of litigation in previous years, nothing new, in the legal sense, has occurred. The remedial plans and/or injunctions were established several years ago, and, unfortunately, it takes prisons many years to change their operations to meet all the requirements of those detailed plans. The tours and other activities we conduct are designed to identify areas of non-compliance. We also work quite closely with special masters, appointed by the Court to oversee compliance in some of the cases. The tours occur generally every quarter, although the better functioning prisons are subject to tours as little as once per year. (The names of the staff attorneys responsible for conducting the tours is set forth under each case.) The tours on each case occur separately, so that several tours are conducted for the same prison. There are 33 prisons and 11 juvenile facilities that we monitor. After each tour we prepare a report which is sent to the prison, headquarters and the Attorney General's office and we work with the prisons and the state headquarters to resolve the problems we have identified. These areas vary from prison to prison, and indeed from unit to unit. We have previously

Armstrong v. Wilson (United States District Court): This is the first system-wide and probably the biggest class action prison case in the country challenging discrimination against disabled prisoners under the Americans with Disabilities Act (ADA). The class consists of all prisoners with disabilities related to hearing, learning, vision and mobility. This class is the beneficiary of our efforts. In 1996 we reached a settlement with the CDC which required the California Department of Corrections (CDC) develop and implement a plan to provide disabled prisoners with access to existing programs, services and activities. A remedial plan has been developed and has been filed with the Court. We currently are engaged in monitoring defendants' compliance with that plan.

In 2013, the parties continue to negotiate a system-wide plan to remove structural barriers and for a properly functioning administrative appeals system and videophones for deaf prisoners who sign. Monitors: Rebekah Evanson, Kelly Knapp, Penny Godbold, and Corene Kendrick.

Armstrong v. Davis (United States District Court/Ninth Circuit): This is the second part of the Armstrong case in which we challenged the parole board's compliance with the ADA. In December 1999 the court ruled in our favor, issuing a 111 page ruling and a 13 page comprehensive injunction against certain parole practices. The state appealed that injunction to the Ninth Circuit, which recently affirmed the judgment in a stinging opinion that was very critical of the state. See Armstrong v. Davis, 275 F.3d 849 (9th Cir. 2001). Last year the legislature passed laws that greatly reduced the number of parolees and revocation hearings. Our counsel, Rosen, Bien & Galvan, does most of the monitoring on this case. Rana Anabtawi from our staff does the rest of the monitoring of lifer and parole revocation cases.

Clark v. California (United States District Court): This federal class action lawsuit on behalf of mentally retarded prisoners alleged that the CDC was not complying with the ADA and was subjecting these prisoners to cruel and unusual punishment. In June 1998 the CDC settled the case, and in 1999 we agreed on a remedial plan to ensure that these prisoners were identified, had access to programs and were housed in safe environments. The beneficiaries of the remedial plan are disabled prisoners. There are about 1,300 such prisoners in the CDCR. Since the court issued its latest ruling, the parties have been working on a new

submitted sample reports of various monitoring tours to provide some concrete examples of the types of issues that we are attempting to resolve. Unfortunately, due to the overcrowding of the state's prisons and the inability of the prison to come into compliance, many of the identified issues continue to persist. Therefore, unless a new discrete issue is noted in the text, much of the description of the case will be similar to the reported in previous years.

remedial model that focuses on joint participation in support teams within the individual prisons and joint audits. The support team has been to several prisons and there have been several joint audits. In addition, the CDCR has taken steps to properly identify all the prisoners who have developmental disabilities. Time: Expenses: Monitors: Sara Norman, Donald Specter, Rana Anabtawi.

Coleman v. Wilson (United State District Court): This case is a class action on behalf of all prisoners with a serious mental illness. The class is the beneficiary of our actions in this case. The court held that the CDC's system for providing mental health care to prisoners violated the cruel and unusual punishment clause of the Eighth Amendment of the U.S. Constitution. Since that time, plaintiffs' counsel and the Special Master have been monitoring compliance with a set of requirements contained in what is called the "Program Guides." In January 2013 the State made a motion to dismiss the case. That motion was denied. The Court has granted affirmative relief for prisoners on death row and two other motions for greater relief are pending. Monitor: Steven Fama.

Farrell v. Harper. (Alameda County Superior Court). This case was filed in the superior court of Alameda County and is a taxpayer action challenging the illegal use of funds in the CYA. The beneficiaries are all the youth in state custody. In essence, the legal issue is whether the state is providing a safe, humane and treatment oriented environment. In 2004, the court approved a Consent Decree. In 2009, the state stipulated to our motion to have the court experts take over the drafting of a significant policy called the Integrated Behavior Treatment Model (IBTM). The IBTM policy was completed and is now being implemented. The three institutions are in different levels of compliance with the program. The disability part of the case was largely dismissed because the State complied with the program requirements. Current issues concern the use of segregation for juvenile offenders, and developing and implementing a mental health program. The Monitors: Donald Specter, Sara Norman.

Perez v. Cate. (Northern District of California). This case is a class action under the Eighth Amendment's cruel and unusual punishment clause. The claim is that the failure to provide adequate dental care violates the Eighth Amendment. The class consists of all prisoners who have serious dental problems, virtually all of whom are indigent and who will be the beneficiaries of our services. A Consent Decree was approved by the Court in 2006. In 2012, the case was dismissed with the exception of the provision requiring construction. Monitor: Alison Hardy.

Plata v. Davis (Northern District of California): The class in this case consists of all prisoners with serious medical needs. The beneficiaries of the case are the class. The primary benefit sought to the class is improved medical care. The primary work on this case consists of monitoring care in the individual

prisons and working with the Receiver's office on new policies and procedures. In June 2013 the Court ordered that prisoners at high risk of contracting valley fever be transferred from two prisons in the Central Valley. Monitors: Steven Fama, Alison Hardy, and Rana Anabtawi.