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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , 2013, and ending 06-30-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INSTITUTE FOR JUSTICE

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
901 NORTH GLEBE ROAD NO 900

City or town, state or province, country, and ZIP or foreign postal code
ARLINGTON, VA 22203

D Employer identification number
52-1744337

E Telephone number
(703) 682-9320

G Gross receipts $ 27,387,248

F Name and address of principal officer
WILLIAM H MELLOR
901 NORTH GLEBE ROAD NO 900
ARLINGTON, VA 22203

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW IJ ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1991

M State of legal domicile DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	10
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	103
6	Total number of volunteers (estimate if necessary)	**6**	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	18,598,848	23,917,519
9	Program service revenue (Part VIII, line 2g)	167,000	514,651
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	162,819	181,417
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,928,667	24,613,587
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	8,652,438	9,545,871
16a	Professional fundraising fees (Part IX, column (A), line 11e)	4,500	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,082,044		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,155,170	4,542,454
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	12,812,108	14,088,325
19	Revenue less expenses Subtract line 18 from line 12	6,116,559	10,525,262

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	42,372,492	54,270,467
21	Total liabilities (Part X, line 26)	650,223	1,025,842
22	Net assets or fund balances Subtract line 21 from line 20	41,722,269	53,244,625

Part II Signature Block

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

Sign Here

****** | 2015-02-04
Signature of officer | Date

WILLIAM H MELLOR PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JENNY E HERRERA CPA				P00252755

Firm's name ▶ RUBINO AND COMPANY CHARTERED | Firm's EIN ▶ 52-1186096

Firm's address ▶ 6903 ROCKLEDGE DRIVE
BETHESDA, MD 208171818 | Phone no (301) 564-3636

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

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

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 11,625,757 including grants of $) (Revenue $ 514,651)

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

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** ▶ 11,625,757

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	Yes	
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	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *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 other assistance to or for foreign individuals? *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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**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? *If "Yes," complete Schedule J*	**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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**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? *If "Yes," complete Schedule L, Part III*	**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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**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? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**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)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**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? *If "Yes," complete Schedule R, Part VI*	**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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	37		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	103		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

Check if Schedule O contains a response or note to any line 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	**1a**	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				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	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
b	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				
a	The governing body?	**8a**		Yes	
b	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	
b	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	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	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?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	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
b	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 , 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

☑ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶ STEVEN ANDERSON 901 NORTH GLEBE RD SUITE 900
ARLINGTON,VA 22203 (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 or note to any line 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				474,108	0	145,174
(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) STEVEN ANDERSON MANAGING VP-CFO/SECRETARY/TREASURER	40 00			X				183,407	0	30,003
(13) DEBORAH SIMPSON VP OF STATE OFFICES	40 00				X			184,971	0	34,312
(14) JOHN KRAMER VP FOR COMMUNICATIONS	40 00				X			261,143	0	52,924
(15) DANA BERLINER LITIGATION DIRECTOR	40 00				X			236,983	0	38,857
(16) BETH STEVENS VP FOR DEVELOPMENT	40 00				X			187,976	0	35,864
(17) SCOTT BULLOCK SENIOR ATTORNEY	40 00					X		237,517	0	37,628

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

(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			
(18) CLARK NEILY SENIOR ATTORNEY	40 00					X		195,605	0	35,241
(19) JEFFREY ROWES SENIOR ATTORNEY	40 00					X		192,408	0	33,141
(20) ROBERT GALL SENIOR ATTORNEY	40 00					X		194,639	0	32,803
(21) RICHARD KOMER SENIOR ATTORNEY	40 00					X		162,588	0	26,925
1b **Sub-Total**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								2,511,345	0	502,872

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 ▶ 24

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such person*	**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	143,635

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 ▶ 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
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	23,917,519			
	g	Noncash contributions included in lines 1a-1f $		1,432,963			
	h	**Total.** Add lines 1a-1f . . . . . ▶		23,917,519			
Program Service Revenue			Business Code				
	2a	ATTORNEY FEES	541100	503,954	503,954		
	b	MISCELLANEOUS	900099	10,697	10,697		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		514,651			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		173,350			173,350
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . . ▶					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	2,696,105	85,623			
	b	Less cost or other basis and sales expenses	2,684,593	89,068			
	c	Gain or (loss)	11,512	-3,445			
	d	Net gain or (loss) . . . . . ▶			8,067		8,067
Other Revenue	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 . . . . . ▶		24,613,587	514,651	0	181,417

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 or note to any line 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	1,931,340	1,586,640	99,025	245,675
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	6,107,843	5,364,213	480,188	263,442
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	530,227	435,097	61,737	33,393
9 Other employee benefits	488,564	399,862	53,042	35,660
10 Payroll taxes	487,897	418,070	40,473	29,354
11 Fees for services (non-employees)				
a Management				
b Legal	152,526	138,698		13,828
c Accounting	74,140		74,140	
d Lobbying	2,021	2,021		
e Professional fundraising services See Part IV, line 17				
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)	576,950	539,275	30,185	7,490
12 Advertising and promotion	181,869	180,759	1,110	
13 Office expenses	1,031,504	566,138	148,758	316,608
14 Information technology	181,433	23,317	156,740	1,376
15 Royalties . .				
16 Occupancy	1,193,714	958,380	138,304	97,030
17 Travel	582,587	563,220	5,325	14,042
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	109,865	103,865	6,000	
20 Interest	2,498		2,498	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	302,206	250,317	29,577	22,312
23 Insurance	121,376	66,120	53,422	1,834
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 FILING & COURT FEES	29,765	29,765		
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	14,088,325	11,625,757	1,380,524	1,082,044
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		3,171	1	1,400
	2	Savings and temporary cash investments		18,599,628	2	24,339,803
	3	Pledges and grants receivable, net		5,478,892	3	3,646,257
	4	Accounts receivable, net		11,649	4	12,097
	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		171,212	9	230,055
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 3,076,574			
	b	Less accumulated depreciation	10b 2,317,928	814,509	10c	758,646
	11	Investments—publicly traded securities		17,246,038	11	20,156,625
	12	Investments—other securities See Part IV, line 11			12	4,960,861
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		47,393	15	164,723
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		42,372,492	16	54,270,467
Liabilities	17	Accounts payable and accrued expenses		461,331	17	739,393
	18	Grants payable			18	
	19	Deferred revenue			19	25,137
	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		188,892	25	261,312
	26	**Total liabilities.** Add lines 17 through 25		650,223	26	1,025,842
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		35,891,338	27	49,103,431
	28	Temporarily restricted net assets		5,830,931	28	4,141,194
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		41,722,269	33	53,244,625
	34	Total liabilities and net assets/fund balances		42,372,492	34	54,270,467

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	24,613,587
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,088,325
3	Revenue less expenses Subtract line 2 from line 1	3	10,525,262
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,722,269
5	Net unrealized gains (losses) on investments	5	997,094
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	53,244,625

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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
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	3b		

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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.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

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 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 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?

	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? **11g(i)**		
(ii) A family member of a person described in (i) above? **11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

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 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	12,109,095	18,305,447	18,582,104	18,598,848	23,917,519	91,513,013
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	12,109,095	18,305,447	18,582,104	18,598,848	23,917,519	91,513,013
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)						22,179,108
6 **Public support.** Subtract line 5 from line 4						69,333,905

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	12,109,095	18,305,447	18,582,104	18,598,848	23,917,519	91,513,013
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	181,289	54,026	85,201	161,654	173,350	655,520
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)						92,168,533

12 Gross receipts from related activities, etc (see instructions)	12	3,073,878

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 2013 (line 6, column (f) divided by line 11, column (f))	14	75 230 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	73 720 %

16a **33 1/3% support test—2013.** 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—2012.** 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—2013.** 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—2012.** 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 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 year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** 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.** 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		
Return Reference	Explanation	

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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.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

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

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? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **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? ☐ **Yes** ☐ **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)	5,383	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	33,334	
c	Total lobbying expenditures (add lines 1a and 1b)	38,717	
d	Other exempt purpose expenditures	14,049,608	
e	Total exempt purpose expenditures (add lines 1c and 1d)	14,088,325	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	854,416	
g	Grassroots nontaxable amount (enter 25% of line 1f)	213,604	
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	

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

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? ☐ Yes ☐ 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a	Lobbying nontaxable amount	695,991	779,127	790,605	854,416	3,120,139
b	Lobbying ceiling amount (150% of line 2a, column(e))					4,680,209
c	Total lobbying expenditures	52,876	32,430	59,017	38,717	183,040
d	Grassroots nontaxable amount	173,998	194,782	197,651	213,604	780,035
e	Grassroots ceiling amount (150% of line 2d, column (e))					1,170,053
f	Grassroots lobbying expenditures	10,693	12,261	15,644	5,383	43,981

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) Yes	(a) No	(b) 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

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

Return Reference	Explanation

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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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, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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 ▶ $ _____

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

		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. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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	1,092,412	151,401
d Equipment		1,671,929	1,225,516	446,413
e Other		160,832		160,832
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				758,646

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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) HEDGE FUND	4,960,861	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	4,960,861	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
DEFERRED RENT	108,117
CAPITAL LEASE LIABILITY	27,363
GIFT ANNUITY	125,832
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	261,312

2. Liability for uncertain tax positions 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 Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	25,610,681
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	997,094		
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	997,094
3	Subtract line **2e** from line **1**			3	24,613,587
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	24,613,587

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	14,088,325
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	14,088,325
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	14,088,325

Part XIII Supplemental Information

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

Return Reference	Explanation

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) CAYMAN ISLANDS	0	0	INVESTMENTS		4,960,861
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			4,960,861
b Total from continuation sheets to Part I	0	0			0
c **Totals** (add lines 3a and 3b)	0	0			4,960,861

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

1 **(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of non-cash assistance	**(h)** Description of non-cash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

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

3 Enter total number of other organizations or entities . . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☐ Yes	☑ No

Additional Data

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

Part V **Supplemental Information**

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

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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, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	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	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
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			
	☑ Compensation committee	☐ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only 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?	**5a**		No
b	Any related organization?	**5b**		No
	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?	**6a**		No
b	Any related organization?	**6b**		No
	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	**7**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured 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	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**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

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

Return Reference	Explanation
PART I, LINE 4B	A $75,000 CONTRIBUTION TO A SEC 457(F) PLAN FOR WILLIAM H MELLOR WAS AUTHORIZED AND FUNDED IN THE FISCAL YEAR ENDING JUNE 30, 2014
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

Additional Data

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 PRES & GENERAL COUNSEL	(I) (II)	402,108 0	72,000 0	0 0	126,000 0	19,174 0	619,282 0	0 0
STEVEN ANDERSON MANAGING VP-CFO/SECRETARY/TREASURER	(I) (II)	168,407 0	15,000 0	0 0	23,369 0	6,634 0	213,410 0	0 0
DEBORAH SIMPSON VP OF STATE OFFICES	(I) (II)	184,971 0	0 0	0 0	27,237 0	7,075 0	219,283 0	0 0
JOHN KRAMER VP FOR COMMUNICATIONS	(I) (II)	246,143 0	15,000 0	0 0	33,750 0	19,174 0	314,067 0	0 0
DANA BERLINER LITIGATION DIRECTOR	(I) (II)	231,983 0	5,000 0	0 0	31,508 0	7,349 0	275,840 0	0 0
BETH STEVENS VP FOR DEVELOPMENT	(I) (II)	172,976 0	15,000 0	0 0	28,641 0	7,223 0	223,840 0	0 0
SCOTT BULLOCK SENIOR ATTORNEY	(I) (II)	227,517 0	10,000 0	0 0	30,280 0	7,348 0	275,145 0	0 0
CLARK NEILY SENIOR ATTORNEY	(I) (II)	185,605 0	10,000 0	0 0	28,468 0	6,773 0	230,846 0	0 0
JEFFREY ROWES SENIOR ATTORNEY	(I) (II)	182,408 0	10,000 0	0 0	25,935 0	7,206 0	225,549 0	0 0
ROBERT GALL SENIOR ATTORNEY	(I) (II)	184,639 0	10,000 0	0 0	25,592 0	7,211 0	227,442 0	0 0
RICHARD KOMER SENIOR ATTORNEY	(I) (II)	157,588 0	5,000 0	0 0	19,907 0	7,018 0	189,513 0	0 0

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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.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? 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, VP OF STATE OFFICES	123,946	REGULAR EMPLOYEE OF THE INSTITUTE		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

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	33	1,432,963	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 Acknowledgement . . . | 29 |

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?	30a		No
b	If "Yes," describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	Yes	
b	If "Yes," describe in Part II			
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			

Part II **Supplemental Information.** 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.

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

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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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

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

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

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

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

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

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

Return Reference	Explanation	
	CASES IN LITIGATION	GHALEB IBRAHIM V CITY OF MILWAUKEE INSTITUTE FOR JUSTICE CLIENT GHALEB IBRAHIM IS A MILWA UKEE ENTREPRENEUR WHO SIMPLY WANTED TO OWN AND DRIVE HIS OWN TAXI CAB BUT MILWAUKEE LIMIT ED THE NUMBER OF TAXI PERMITS TO 321 FOR THE ENTIRE CITY, AND THE ONLY WAY TO GET A PERMIT WAS TO PURCHASE ONE FROM AN EXISTING PERMIT HOLDER THE COST? MORE THAN $150,000, WHICH I S HIGHER THAN THE COST OF AN AVERAGE HOME IN MILWAUKEE THE LAW DID NOTHING BUT FUNNEL MON EY 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 COVER ED THE CASE, AND IN APRIL 2013, A MILWAUKEE COUNTY JUDGE RULED THE CAP UNCONSTITUTIONAL T HE CITY DECIDED NOT TO APPEAL, SO THE CASE IS NOW CLOSED THIS RULING WILL BE HELPFUL AS O THER CITIES AND TOWNS ACROSS THE COUNTRY CONSIDER SIMILAR MEASURES THAT RESTRICT THE RIGHT TO EARN A LIVING WE SOUGHT AND RECOVERED $2,694 IN COSTS FROM THE CITY OF MILWAUKEE EDW ARDS V DISTRICT OF COLUMBIA IN A RESOUNDING VICTORY FOR FREE SPEECH, IN JUNE THE U S COU RT OF APPEALS FOR THE DISTRICT OF COLUMBIA STRUCK DOWN WASHINGTON, D C S TOUR-GUIDE LICENS ING SCHEME IN RESPONSE TO IJS LAWSUIT UNDER THE LAW, TOUR GUIDES FACED FINES AND 90 DAYS IN JAIL UNLESS THEY PASSED A CITY-MANDATED HISTORY TEST THE COURT TOOK ISSUE WITH THE FAC T THAT THE REGULATIONS, WHICH IMPOSED SERIOUS BURDENS ON PEOPLE WHO WANT TO TALK TO TOUR G ROUPS, WERE WHOLLY UNJUSTIFIED BY EVIDENCE WE REPRESENT BILL MAIN AND TONIA EDWARDS, WHO OPERATE A SEGWAY RENTAL AND TOUR COMPANY AND WANTED THE RIGHT TO TALK TO THEIR CUSTOMERS W ITHOUT FIRST SEEKING GOVERNMENT APPROVAL AS THE WASHINGTON POST EDITORIALIZED, THE RULING "AFFIRMED THE FIRST AMENDMENT RIGHT TO FREE SPEECH, AND IT STRUCK A BLOW FOR COMMON SENSE WE NOW WAIT TO SEE IF THE CITY WILL APPEAL NIEHAUS V HUPPENTHAL IN MARCH, THE ARIZONA SUPREME COURT DECLINED TO REVIEW OUR UNANIMOUS COURT OF APPEALS DECISION THAT DECLARED ARI ZONAS EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM CONSTITUTIONAL THIS PROGRAM ALLOWS ELIGIBLE 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, P RIVATE SCHOOL TUITION, AND TEXTBOOKS OUR CLIENT CRYSTAL FOX CREDITS THE PROGRAM WITH SAVI NG HER SON AUSTINS LIFE AUSTIN HAS ASPERGERS SYNDROME AND WAS READY TO DROP OUT OF HIS PU BLIC HIGH SCHOOL IN 10TH GRADE BUT THE OPPORTUNITY TO PARTICIPATE IN THE ESA PROGRAM AND CHOOSE A SCHOOL FOR HIMSELF CONVINCED AUSTIN TO STAY IN SCHOOL HIS NEW-FOUND ACADEMIC SUC CESS AND HIGH SAT AND ACT SCORES MEANT HE WAS COLLEGE-BOUND UPON GRADUATION THE COURT OF APPEALS DECISION JOINS A GROWING LIST OF STATE COURTS TO VINDICATE THE PARENTAL RIGHT TO C HOOSE THE EDUCATIONAL ENVIRONMENT THAT BEST SUITS THEIR CHILDS UNIQUE EDUCATIONAL NEEDS U S V 2601 W BALL ROAD, ANAHEIM, CA IJ CLIENT TONY JALALI FLED IRAN IN 1978 TO ESCAPE TY RANNY AND ENJOY THE PROTECTIONS THE RULE OF LAW AFFORDS ALTHOUGH TONY HAS NEVER BEEN CHAR GED WITH ANY CRIME, THE CITY OF ANAHEIM TEAMED UP WITH THE FEDERAL GOVERNMENT TO DO AN END -RUN AROUND STATE LAW TO TAKE HIS $1 5 MILLION OFFICE BUILDING THROUGH CIVIL FORFEITURE BE CAUSE HE LEASED SPACE TO TWO MEDICAL MARIJUANA DISPENSARIES-BUSINESSES THAT ARE PERFECTLY LEGAL IN THE STATE TONYS ONLY CRIME WAS HAVING SOMETHING THE GOVERNMENT WANTED A MORTGAG E-FREE PROPERTY THAT THE GOVERNMENT COULD SELL IN ORDER TO KEEP THE PROCEEDS TO PAD ITS BU DGET IN OCTOBER 2013, AFTER A YEAR-LONG FIGHT IN FEDERAL COURT, THE U S GOVERNMENT DROPP ED ITS FORFEITURE ACTION, GIVING UP ITS ATTEMPT TO TAKE TONYS BUILDING CIVIL FORFEITURE S HOULD NOT BE USED AS A PUNISHMENT FOR PROPERTY OWNERS WHO HAVE COMMITTED NO CRIME AS TONY SAID, "I DID NOT WANT TO BE BULLIED AND STOOD UP TO THE GOVERNMENT TO PROTECT MY PROPERTY AND MY REPUTATION LOVING V IRS IN MAY 2014, IJS VICTORY OVER THE IRS BECAME FINAL AFTER THE AGENCY DECLINED TO FILE A PETITION SEEKING REVIEW FROM THE U S SUPREME COURT THE CA SE AROSE WHEN THE IRS, FOLLOWING SEVERAL FAILURES TO SECURE CONGRESSIONAL AUTHORIZATION, U NILATERALLY IMPOSED SWEEPING NEW REGULATIONS THAT WOULD HAVE REQUIRED ALL TAX-RETURN PREPA RERS TO OBTAIN A LICENSE AND SUBMIT TO ONGOING, MANDATORY IRS-APPROVED EDUCATION THE BURD EN WOULD HAVE FALLEN ON CONSUMERS AND SMALL ENTREPRENEURS LIKE OUR CLIENT ELMER KILIAN, WH O HAS BEEN PREPARING TAX RETURNS FOR THE PEOPLE OF EAGLE, WISC , FOR 30 YEARS MEANWHILE, POWERFUL INDUSTRY INSIDERS STOOD TO REAP THE BENEFITS OF DECREASED COMPETITION AS THE WAL L STREET JOURNAL SAID, "BIG-FOOT TAX PREPARERS LIKE H&R BLOCK AND JACKSON HEWITT LOBBIED F OR THE REGULATION AND HAVE BEEN EXPLICIT IN HOPING IT WILL SQUEEZE LOWER-PRICED COMPETITIO N IJ BELIEVES THAT TAXPAYERS-NOT THE IRS-SHOULD BE THE ONES WHO DECIDE WHO PREPARES THEIR TAXES ST JOSEPH ABBEY V CASTILLE IN AN IMPORTANT VICTORY FOR ECONOMIC LIBERTY, THE 5TH U S CIRCUIT COURT OF APPEALS REJECTED ECONOMIC P

Return Reference	Explanation	
	CASES IN LITIGATION	ROTECTIONISM AS A LEGITIMATE STATE INTEREST WHEN IT ISSUED A UNANIMOUS DECISION RULING THA T THE BENEDICTINE MONKS OF SAINT JOSEPH ABBEY IN COVINGTON, LA , DO NOT NEED TO OBTAIN A F UNERAL DIRECTORS LICENSE IN ORDER TO SELL THEIR HANDMADE CASKETS THE DECISION WILL BENEFI T MILLIONS OF AMERICANS ACROSS THE COUNTRY STRUGGLING TO EARN AN HONEST LIVING UNDER THE W EIGHT OF GOVERNMENT LICENSING RULES THAT CREATE BARRIERS TO ENTRY AND SUPPRESS COMPETITION AS IJ CLIENT ABBOT JUSTIN BROWN SAID, "KNOWING THAT NOT ONLY HAS OUR ECONOMIC LIBERTY BE EN PROTECTED FOREVER, BUT THAT WE ALSO HELPED TO SECURE THE SAME RIGHTS FOR OTHERS MAKES T HIS Y EARS-LONG BATTLE WORTH IT

Return Reference	Explanation
VERLIN STOLL, ET AL V MINNESOTA DEPARTMENT OF HEALTH, MORTUARY	SCIENCE SECTION, ET AL IJ CLIENT VERLIN STOLL WANTED TO EXPAND HIS LOW-COST FUNERAL HOME BUSINESS BY ADDING A NEW LOCATION, BUT THE STATE OF MINNESOTA EFFECTIVELY FORECLOSED THIS OPTION BY FORCING VERLIN TO WASTE $30,000 BUILDING ANOTHER EMBALMING ROOM HE DID NOT WANT, DID NOT NEED, AND WOULD NEVER USE. THE LAW SERVED ONLY ONE PURPOSE. TO PROTECT THE BIG, FULL-AMENITY FUNERAL HOME BUSINESSES FROM INNOVATORS LIKE VERLIN IN OCTOBER 2013, A STATE COURT RULED THE LAW UNCONSTITUTIONAL, SAYING IT "CONSTITUTES AN IRRATIONAL EXERCISE OF THE STATES POLICE POWER VICTORIES LIKE THESE SHOW THAT JUDGES ACROSS THE COUNTRY ARE INCREASINGLY ENGAGED IN PROTECTING ECONOMIC LIBERTY, AND IJ WILL USE THE DECISION TO OPEN DOORS FOR ENTREPRENEURS IN OTHER AREAS WHO ARE CRUSHED BY POINTLESS GOVERNMENT REGULATIONS WE RECEIVED $4,851 IN COSTS FROM THE STATE OF MINNESOTA FOR THIS CASE. ASTRAMECKI V MINNESOTA DEPARTMENT OF AGRICULTURE MINNESOTA PERMITS PEOPLE TO SELL CERTAIN FOODS (LIKE BAKED GOODS AND JAMS) MADE IN THE HOME, BUT IT PROHIBITS THE SALE OF SUCH "COTTAGE FOODS ANYWHERE OTHER THAN FARMERS MARKETS AND COMMUNITY EVENTS THAT MEANS NO SALES FROM A GOURMET FOOD SHOP, JOBSITE, OR ONLINE. WORSE YET, THE STATE LIMITS A COTTAGE FOOD PRODUCERS REVENUES TO JUST $5,000 ANNUALLY-AND THATS GROSS RECEIPTS, NOT PROFITS IJ CLIENT JANE ASTRAMECKI STARTED HER HOME-BAKING BUSINESS AFTER SUFFERING AN INJURY THAT MADE WORKING OUTSIDE THE HOME IMPRACTICAL HER HOMEMADE CAKES, COOKIES, SCONES, AND JAMS ARE A HIT WITH HER CUSTOMERS AND ALLOW HER TO EARN MONEY TO SUPPORT HER FAMILY BUT UNDER MINNESOTAS LAW, JANE REGULARLY HAS TO TURN DOWN REQUESTS FOR HER TREATS OR FACE FINES OR EVEN JAIL TIME. MINNESOTAS LAW SIMPLY MAKES NO SENSE. A COOKIE IS A COOKIE. IF ITS SAFE TO SELL AT A FARMERS MARKET, ITS SAFE TO SELL AT A SHOP OR FOOD STAND SO JANE TEAMED UP WITH IJ TO FIGHT BACK AND FILED A LAWSUIT DESIGNED TO HELP FOOD ENTREPRENEURS ACROSS THE COUNTRY FIGHT BACK AGAINST SIMILAR RESTRICTIVE LAWS PATEL V TEXAS DEPT OF LICENSING AND REGULATION EYEBROW THREADING IS BOOMING ACROSS THE COUNTRY AS A CHEAPER, FASTER, AND LESS PAINFUL ALTERNATIVE TO WAXING BUT THE STATE OF TEXAS REQUIRES EYEBROW THREADERS, WHO ARE PREDOMINANTLY INDIAN IMMIGRANTS, TO OBTAIN BETWEEN 750 AND 1,500 HOURS OF WESTERN-STYLE COSMETOLOGY TRAINING AT A COST OF APPROXIMATELY $15,000, BUT THE TRAINING DOESNT TEACH THREADING AS WITH MOST LICENSING 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 WORKING UNTIL THEY OBTAIN COSMETOLOGY LICENSES WE FILED SUIT IN 2009 AND CURRENTLY ARE ON APPEAL WITH THE TEXAS SUPREME COURT A VICTORY HERE WILL SEND A MESSAGE TO STATES ACROSS THE COUNTRY CONSIDERING SIMILAR ANTI-COMPETITIVE LICENSING SCHEMES

Return Reference	Explanation	
	NIVEA EARL V NATHANAEL SMITH, NDIOBA NIANG V EMILY	CARROLL, AND SYLLA V KOHLER IN JUNE, IJ LAUNCHED THREE CASES ON THE SAME DAY TO VINDICATE THE RIGHTS OF AFRICAN HAIR BRAIDERS IN ARKANSAS, MISSOURI, AND WASHINGTON STATE. HAIR BRA IDING IS A TIME-TESTED, SAFE PRACTICE THAT IS DEEPLY ROOTED IN AFRICAN CULTURAL HERITAGE A ND CARRIES WITH IT SIGNIFICANT HISTORICAL IMPORTANCE. BUT ACROSS THE COUNTRY, STATE GOVERN MENTS MAKE IT ILLEGAL FOR BRAIDERS TO MAKE MONEY FROM THEIR BRAIDING SKILLS UNLESS THEY FI RST SPEND THOUSANDS OF DOLLARS AND ATTEND HUNDREDS, IF NOT THOUSANDS, OF HOURS OF GOVERNME NT-MANDATED COSMETOLOGY TRAINING THAT DOESNT EVEN TEACH THEM TO BRAID HAIR. THE RIGHT TO E ARN AN HONEST LIVING IS AN ESSENTIAL PART OF OUR NATIONS PROMISE OF OPPORTUNITY, AND WITH THESE LAWSUITS, IJ WILL STRENGTHEN THAT RIGHT FOR BRAIDERS AND OTHER ENTREPRENEURS NATIONW IDE. BRANTLEY V KUNTZ IJ CLIENT ISIS BRANTLEY IS A WIDELY RECOGNIZED EXPERT ON AFRICAN HA IRBRAIDING WHO WANTS TO TEACH PEOPLE TO BRAID HAIR FOR A LIVING IN DALLAS. BUT EVEN WITH H ER DECADES OF EXPERIENCE, TEXAS IS TELLING ISIS SHE MUST NOW CONVERT HER MODEST HAIRBRAIDI NG SCHOOL INTO A LARGE BARBER COLLEGE, AND BECOME A STATE-LICENSED BARBER INSTRUCTOR, BEFO RE SHE CAN TEACH THE NEXT GENERATION OF AFRICAN HAIRBRAIDERS. WHEN THE STATE OF TEXAS BEGA N REGULATING HAIRBRAIDERS IN 2007, IT WEDGED TEXAS' HAIRBRAIDING LICENSE INTO THE STATES B ARBERING STATUTE. THIS MEANS THAT ISIS MUST SPEND 2,250 HOURS IN BARBER SCHOOL, PASS FOUR EXAMS, AND SPEND THOUSANDS OF DOLLARS ON TUITION AND A FULLY EQUIPPED BARBER COLLEGE SHE D OESNT NEED, ALL TO TEACH A 35-HOUR HAIRBRAIDING CURRICULUM. SO ISIS TEAMED UP WITH IJ TO F IGHT BACK, NOT ONLY FOR HERSELF BUT FOR THE RIGHTS OF BRAIDERS ACROSS THE COUNTRY. WAUGH V NEVADA STATE BOARD OF COSMETOLOGY IN NEVADA, ANYONE CAN PRACTICE MAKEUP ARTISTRY, AND AN YONE SHOULD BE FREE TO TEACH IT. BUT THE STATE REQUIRES PEOPLE LIKE OUR CLIENTS, LISSETTE WAUGH AND WENDY ROBIN, WHO WANT TO TEACH THE ART AND ARTISTRY OF MAKEUP APPLICATION TO FIR ST OBTAIN A COSMETOLOGY INSTRUCTORS LICENSE, EVEN THOUGH THE STATE RECOGNIZES THAT MAKEUP ARTISTS ARE DIFFERENT FROM COSMETOLOGISTS, WHO FOCUS ON CUTTING AND STYLING HAIR AND CLEAN SING 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 HONES T LIVING. SO THEY TEAMED UP WITH IJ TO CHALLENGE THIS LAW TO PROTECT THIS RIGHT FOR THEMSE LVES AND OTHERS ACROSS THE STATE. MEMBRENO V CITY OF HIALEAH STREET VENDORS ARE A CORE PA RT 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 SUCCESS FULLY EARNED A LIVING AS A FLOWER VENDOR FOR MORE THAN 15 YEARS. BUT THE CITY HAS TRIED TO PUT SILVIO AND HIS FELLOW VENDORS OUT OF BUSINESS BY ENACTING ANTI-COMPETITIVE REGULATION S THAT ARBITRARILY PROTECT ONE BUSINESS WHILE HARMING ANOTHER. WE WON THE FIRST ROUND OF T HIS LITIGATION, WHEN, IN RESPONSE TO IJS LAWSUIT, THE CITY AMENDED ITS LAW TO REMOVE A REQ UIREMENT THAT VENDORS REMAIN 300 FEET FROM COMPETING BRICK-AND-MORTAR STORES. BUT THE FIGH T CONTINUES, AS THE CITY MAINTAINS ITS UNCONSTITUTIONAL RESTRICTIONS ON STANDING STILL AND DISPLAYING MERCHANDISE. MILLER V CITY OF ATLANTA IJ CLIENTS LARRY MILLER AND STANLEY HAM BRICK OWNED TWO WELL-KNOWN VENDING BUSINESSES OUTSIDE THE ATLANTA BRAVES STADIUM. THEIR BU SINESSES CREATED JOBS, OFFERED INEXPENSIVE SNACKS AND SOUVENIRS TO VISITORS, AND MADE THE SIDEWALKS SAFER BY KEEPING AN EYE OUT FOR FANS WHO NEEDED HELP. BUT IN 2009, THE CITY HAND ED OVER ALL PUBLIC-PROPERTY VENDING TO A SINGLE COMPANY THAT WOULD HAVE FORCED LARRY AND S TANLEY OUT OF BUSINESS BY REQUIRING THEM TO VEND FROM KIOSKS THAT RENT FOR NEARLY $20,000 A YEAR. WE FILED A LAWSUIT ON THEIR BEHALF IN 2011 TO FIGHT THIS UNCONSTITUTIONAL USE OF G OVERNMENT POWER. THE COURT AGREED, HOLDING THAT ATLANTA HAD EXCEEDED ITS AUTHORITY. IT WAS A GREAT VICTORY FOR LARRY, STANLEY, AND COUNTLESS OTHER VENDORS ACROSS ATLANTA. BUT SEVER AL MONTHS LATER, ATLANTAS MAYOR REFUSED TO RENEW OUR CLIENTS VENDING LICENSES OR LET THEM OPERATE. DESPITE A COURT RULING ORDERING THE MAYOR TO FULFILL HIS LEGAL DUTIES, HE STILL R EFUSED TO ACT. IJ EXHAUSTED ALL FURTHER LEGAL AVENUES TO PROMPT THE MAYOR TO ACT, ALL TO N O AVAIL. SO WHILE THIS CASE IS NOW CLOSED, WE WILL CONTINUE TO PRESS FOR THE RIGHTS OF VEN DORS IN ATLANTA AND NATIONWIDE. BURKE V CITY OF CHICAGO IJ REPRESENTS CHICAGO FOOD-TRUCK OWNERS IN THEIR CHALLENGE TO THE CITYS REGULATION THAT MAKES IT ILLEGAL FOR FOOD TRUCKS TO OPERATE WITHIN 200 FEET OF ANY FIXED BUSINESS THAT SELLS FOOD, INCLUDING SUPERMARKETS, CO NVENIENCE STORES, AND EVEN GAS STATIONS. THE FINES

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	NIVEA EARL V NATHANAEL SMITH, NDIOBA NIANG V EMILY	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 DOESNT SERVE THE NEEDS OF THE L UNCH-SEEKING PUBLIC IT BENEFITS THE BRICK-AND-MORTAR EATERIES, WHOSE OWNERS DONT WANT THE COMPETITION " WE WON THE FIRST ROUND OF THE LAWSUIT WHEN THE JUDGE DENIED THE GOVERNMENTS REQUEST TO DISMISS THE CASE AND NOW CONTINUE WITH DISCOVERY SPEEDS AUTO SERVICES V PORT LAND IN PORTLAND, ORE., WE ARE CHALLENGING THE CITYS MINIMUM FARE LAW, WHICH PUNISHES SMAL L LIMOUSINE AND SEDAN COMPANIES TO PROTECT THE PROFITS OF THE CITYS TAXICAB COMPANIES THE LAW IMPOSES A $50 MINIMUM FARE FOR LIMOUSINE AND SEDAN RIDES TO OR FROM PORTLAND INTERNAT IONAL AIRPORT, IT IMPOSES 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, AND IT FORCES CONSUMERS TO WAIT A MINIMUM OF ONE HOUR BEFORE A LIMO OR SEDAN CAN PICK THEM UP IT S NOT SURPRISING THAT PORTLANDS TAXICAB COMPANIES REQUESTED THESE REGULATIONS WHAT IS SUR PRISING IS THAT THE CITY AGREED TO IMPOSE THESE COSTS ON CONSUMERS AND SEDAN ENTREPRENEURS THIS IS HARDLY A WISE OR CONSTITUTIONAL USE OF GOVERNMENT POWER, SO OUR CLIENTS HAVE TEA MED UP WITH IJ TO FIGHT BACK HALSNIK V HILLSBOROUGH COUNTY PUBLIC TRANSPORTATION COMMISS ION SIMILAR TO THE PORTLAND CASE ABOVE, IN TAMPA WE REPRESENT A SEDAN DRIVER AND HIS CUSTO MERS IN THEIR FIGHT AGAINST THE CITYS LAW THAT FORCES LIMO AND SEDAN DRIVERS TO CHARGE CON SUMERS $50 A RIDE, NO MATTER HOW SHORT THE RIDE IS AND EVEN IF THE DRIVERS WANT TO CHARGE LESS LARGE LIMO AND TAXI COMPANIES LOVE THIS RULE BECAUSE IT PREVENTS COMPETITION FROM SM ALLER TRANSPORTATION PROVIDERS LIKE OUR CLIENT, THOMAS HALSNIK, AND IT ALLOWS THEM TO DIVV Y UP THE MARKET THE CITYS JOB IS TO PROTECT THE PUBLIC, NOT PROTECT TAXICAB AND LARGE LIM OUSINE COMPANIES FROM COMPETITION CONSUMERS NEED PROTECTION FROM PRICES THAT ARE TOO LOW AS MUCH AS THEY NEED PROTECTION FROM PILLOWS THAT ARE TOO SOFT, AND OUR LAWSUIT WILL HELP ADVANCE THE PRINCIPLE THAT ECONOMIC PROTECTIONISM HAS NO PLACE UNDER A CONSTITUTIONAL RULE OF LAW ILLINOIS TRANSPORTATION TRADE ASSN V CITY OF CHICAGO A NEW CLASS OF SMALL-BUSINE SS OWNERS HAS BEEN IMPROVING TRANSPORTATION OPTIONS IN MANY CITIES ACROSS AMERICA BY WORKI NG WITH TECHNOLOGY COMPANIES LIKE SIDECAR, LYFT, AND UBERX ARMED WITH LITTLE MORE THAN A SMARTPHONE AND THEIR CAR, THESE ENTREPRENEURS ARE DRIVING INNOVATION IN AN INDUSTRY THATS BEEN DOMINATED BY ENTRENCHED BUSINESSES AND A REGULATORY FRAMEWORK ORIGINALLY DRAFTED IN T HE EARLY 20TH CENTURY IN CHICAGO, TAXICAB CORPORATIONS SEE THESE NEW DRIVERS AS A THREAT TO THEIR BOTTOM LINE, AND THEYVE TAKEN TO COURT TO DEMAND THAT FEDERAL JUDGES FREEZE CHICA GOS TAXI REGULATIONS IN ORDER TO PROVIDE PERMANENT ECONOMIC PROTECTION FOR TAXICAB OWNERS PREFERRED BUSINESS MODEL IN MARCH 2014, THREE RIDESHARE DRIVERS PARTNERED WITH IJ TO INTE RVENE IN THE TAXI CARTELS UNCONSTITUTIONAL LAWSUIT AGAINST THE CITY AND PROVE THAT ENTRENC HED BUSINESSES HAVE NO LEGAL RIGHT TO ECONOMIC PROTECTIONISM

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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 THE CONNECTICUT DENTAL COMMISSION RULED THAT IT IS A CRIME PUNISHABLE BY UP TO FIVE YEARS IN JAIL OR $25,000 IN CIVIL PENALTIES FOR ANYONE BUT A LICENSED DENTIST TO OFFER 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 PRODUCTS AND APPLY THEM WITHOUT ANY SPECIAL TRAINING OR INSTRUCTION IN MARCH 2014, A FEDERAL JUDGE LIMITED THE SCOPE OF THE DENTAL COMMISSIONS' RULING, ALLOWING OUR CLIENTS TO GO BACK TO WORK, THOUGH THEY MAY NOT POSITION LED WHITENING LIGHTS FOR THEIR CUSTOMERS WESTPHAL V NORTHCUTT SIMILAR TO THE CONNECTICUT CASE ABOVE, WE ARE CHALLENGING A RECENT AMENDMENT TO ALABAMAS DENTAL PRACTICE ACT THAT HAS MADE IT A CRIME PUNISHABLE BY ONE YEAR IN JAIL AND A $5,000 FINE FOR ANYONE BUT A LICENSED DENTIST TO OFFER TEETH-WHITENING SERVICES DENTISTS ROUTINELY CHARGE FOUR TIMES AS MUCH (OR EVEN MORE) THAN NON-DENTISTS FOR THESE SERVICES SO RATHER THAN TRYING TO COMPETE BY LOWERING PRICES OR IMPROVING THEIR SERVICES, THE DENTAL CARTEL HAS TEAMED UP WITH THE GOVERNMENT TO PUT THEIR COMPETITION OUT OF BUSINESS WE HAVE TEAMED UP WITH TEETH-WHITENING ENTREPRENEURS KEITH WESTPHAL AND JOYCE OSBORN TO VINDICATE THEIR RIGHT TO EARN AN HONEST LIVING FREE FROM UNREASONABLE REGULATIONS DESIGNED SOLELY TO BENEFIT SPECIAL INTERESTS ECK V BATTLE WE ALSO ARE LITIGATING A SIMILAR CASE IN GEORGIA, WHERE ENTREPRENEURS WHO OFFER TEETH-WHITENING SERVICES CAN BE CHARGED WITH A FELONY, IMPRISONED FOR FIVE YEARS, AND FINED THOUSANDS OF DOLLARS THEIR CRIME IS THE SAME ONE AS IN THE CASES DESCRIBED ABOVE. SELLING THE EXACT SAME TEETH-WHITENING PRODUCT SOLD IN STORES AND ONLINE. THE FDA REGULATES TEETH-WHITENING PRODUCTS AS COSMETICS, BUT THE GEORGIA DENTAL BOARD, WHICH INCLUDES EIGHT DENTISTS, BANS NON-DENTISTS FROM OFFERING TEETH-WHITENING SERVICES THATS NOT JUST BAD POLICY, ITS UNCONSTITUTIONAL, AND IJ FILED A FEDERAL LAWSUIT IN APRIL 2014 TO PROTECT THE RIGHTS OF THESE ENTREPRENEURS BURRIS V COBB IN ARKANSAS, WE REPRESENT DR BEN BURRIS, A LICENSED ORTHODONTIST AND FULLY LICENSED DENTIST WHO WANTED TO OFFER LOW-COST DENTAL CLEANINGS TO LOW-INCOME FAMILIES AT A FRACTION OF WHAT OTHER DENTISTS CHARGE FOR THE SAME SERVICE. BUT WITHIN WEEKS OF STARTING THE SERVICE, DR BEN WAS TOLD BY THE ARKANSAS STATE BOARD OF DENTAL EXAMINERS THAT ARKANSAS PROHIBITS LICENSED DENTAL SPECIALISTS LIKE ORTHODONTISTS FROM DOING WORK OUTSIDE THEIR SPECIALTY, EVEN THOUGH THEY ARE QUALIFIED TO PRACTICE GENERAL DENTISTRY THESE KINDS OF RESTRICTIONS ARBITRARILY LIMIT ACCESS TO CARE AND DRIVE UP PRICES FOR CONSUMERS SO DR BEN TEAMED UP WITH IJ TO FILE A FEDERAL LAWSUIT IN MAY 2014 TO ELIMINATE THIS PROTECTIONIST LAW AND EXPAND ACCESS TO AFFORDABLE DENTAL AND MEDICAL CARE FOR AMERICANS EVERYWHERE. COURTNEY V GOLTZ IJ CLIENTS JIM AND CLIFF COURTNEY WANT TO BRING ECONOMIC PROSPERITY TO THEIR SMALL COMMUNITY OF STEHEKIN, WASH BECAUSE STEHEKIN IS ACCESSIBLE ONLY BY BOAT OR PLANE, THE COURTNEY 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 CALLED HOME FOR FOUR GENERATIONS BUT THE STATE OF WASHINGTON REQUIRES JIM AND CLIFF TO OBTAIN THE EXISTING FERRY COMPANYS PERMISSION TO COMPETE OR TO PROVE IN A TRIAL-LIKE HEARING THAT 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 CHALLENGED THE LAW IN FEDERAL COURT IN DECEMBER 2013, THE 9TH U S CIRCUIT COURT OF APPEALS RULED AGAINST US, AND IN JUNE 2014, THE U S SUPREME COURT DECLINED TO REVIEW THAT DECISION FORTUNATELY, THE COURTS LEFT OPEN THE POSSIBILITY THAT THE CONSTITUTION COULD PROTECT THE RIGHT TO OPERATE A MORE LIMITED "PRIVATE FERRY, SO THE COURTNEYS ARE PRESSING ON WITH THEIR LAWSUIT COLON HEALTH CENTERS OF AMERICA, LLC, ET AL V HAZEL, ET AL

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	IN VIRGINIA, A "CERTIFICATE OF NEED OR "CON PROGRAM MAKES IT ILLEGAL	TO OFFER NEW MEDICAL SERVICES OR PURCHASE CERTAIN TYPES OF MEDICAL EQUIPMENT 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 SPEND SEVERAL YEARS AND HUNDREDS OF THOUSANDS OF DOLLARS PROVING TO GOVERNMENT OFFICIALS THAT THERE IS A "NEED FOR THEIR SERVICE MANY TIMES THE PROCESS FORBIDS NEW SERVICES FROM OPERATING AT ALL, AND THE CON PROGRAM AMOUNTS TO NOTHING MORE THAN A STATE-GRANTED MONOPOLY FOR POLITICALLY FAVORED BUSINESSES OUR CLIENTS IN THIS CASE, DR MARK BAUMEL AND DR MARK MONTEFERRANTE, HAVE JOINED FORCES WITH IJ TO CHALLENGE THE LAW AND INCREASE VIRGINIANS CHOICES FOR MEDICAL CARE BECAUSE 35 OTHER STATES HAVE SIMILAR CON REQUIREMENTS, A VICTORY HERE WILL HELP CONSUMERS ACROSS THE COUNTRY IN FY14, WE RECEIVED $706 IN COSTS FROM THE COMMONWEALTH OF VIRGINIA KELLY V WHITMORE CELESTE KELLY, GRACE GRANATELLI AND STACEY KOLLMAN ARE THREE ARIZONA ENTREPRENEURS WHO DECIDED TO TURN THEIR LOVE OF ANIMALS INTO SUCCESSFUL BUSINESSES EACH SPENT HUNDREDS OF HOURS LEARNING ABOUT ANIMAL ANATOMY AND DEVELOPING MASSAGE TECHNIQUES TO OBTAIN PRIVATE CERTIFICATIONS IN ANIMAL MASSAGE BUT THE ARIZONA STATE VETERINARY MEDICAL EXAMINING BOARD IS THREATENING THEM WITH UP TO SIX MONTHS IN JAIL AND FINES OF $3,500 PER VIOLATION BECAUSE THEY ARE NOT LICENSED VETERINARIANS MASSAGE THERAPISTS DO NOT NEED A MEDICAL DEGREE TO MASSAGE HUMANS, AND ANIMAL MASSAGE THERAPISTS LIKE OUR CLIENTS SHOULD NOT NEED TO SPEND HUNDREDS OF THOUSANDS OF DOLLARS ON FOUR YEARS OF VET SCHOOL WHERE THEY ARE NOT EVEN REQUIRED TO LEARN MASSAGE THE VET BOARDS ACTIONS DEMONSTRATE THE OUTRAGEOUS EXTREMES TO WHICH STATE LICENSING BOARDS WILL GO TO PROTECT THEIR OWN FINANCIAL INTERESTS, AND CELESTE, GRACE, AND STACEY HAVE TEAMED UP WITH IJ TO FIGHT BACK 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 SO WE FILED A FEDERAL LAWSUIT ON RONS BEHALF TO DEFEND HIS RIGHT TO COMMUNICATE WITH PEOPLE ABOUT THEIR PETS USING THE INTERNET THIS CASE RAISES ONE OF THE MOST IMPORTANT UNANSWERED QUESTIONS IN FIRST AMENDMENT LAW WHEN DOES THE GOVERNMENTS 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 COOKSEY V FUTRELL, ET AL IJ 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 STEVES 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 GOVERNMENTS PERMISSION BEFORE OFFERING ORDINARY ADVICE ON HARMLESS THINGS LIKE WHAT FOODS PEOPLE SHOULD BUY AT THE GROCERY STORE SO WE FILED A FEDERAL LAWSUIT AGAINST THE BOARD ON STEVES BEHALF ROSEMOND V CONWAY IN THE SPRING OF 2013, JOHN ROSEMOND - AMERICAS LONGEST RUNNING NEWSPAPER ADVICE COLUMNIST - RECEIVED AN ASTONISHING ORDER FROM THE KENTUCKY ATTORNEY GENERAL STOP PUBLISHING YOUR ADVICE COLUMN IN THE BLUEGRASS STATE OR FACE FINES AND JAIL THE ATTORNEY GENERAL AND KENTUCKYS PSYCHOLOGIST-LICENSING BOARD BELIEVE THAT JOHNS COLUMN, WHICH IS SYNDICATED IN MORE THAN 200 PAPERS NATIONWIDE, CONSTITUTES THE "UNLICENSED PRACTICE OF PSYCHOLOGY IN KENTUCKY WHEN IT APPEARS IN A KENTUCKY NEWSPAPER KENTUCKYS CRACKDOWN IS PART OF A NATIONAL SURGE IN THE ABUSE OF OCCUPATIONAL-LICENSING LAWS TO CENSOR ADVICE SO JOHN TEAMED UP WITH IJ TO DEFEND HIS FIRST AMENDMENT RIGHTS IN COURT KAGAN V CITY OF NEW ORLEANS SIMILAR TO THE D C CASE ABOVE THAT WE WON IN THE D C CIRCUIT COURT OF APPEALS, IN NEW ORLEANS WE REPRESENT FOUR TOUR GUIDES WHO ARE CHALLENGING A LOCAL LAW THAT REQUIRES TOUR GUIDES TO GET PERMISSION FROM THE GOVERNMENT BEFORE WORKING OR FACE FINES AND EVEN JAIL TIME THE FIRST AMENDMENT DOES NOT ALLOW THE GOVERNMENT TO BE IN THE BUSINESS OF DECIDING WHO IS - AN

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	IN VIRGINIA, A "CERTIFICATE OF NEED OR "CON PROGRAM MAKES IT ILLEGAL	D WHO IS NOT - ALLOWED TO SPEAK ABOUT VARIOUS TOPICS A VICTORY IN THE CASE WILL HELP PROT ECT THE RIGHTS OF COUNTLESS PEOPLE ACROSS THE COUNTRY THAT SPEAK FOR A LIVING - WHETHER TH EY SPEAK AS NEWS REPORTERS, STAND-UP COMEDIANS, OR TOUR GUIDES FEARS V CITY OF SACRAMENT O FOR YEARS, HUSBAND AND WIFE CARL AND ELIZABETH RELIED ON A SANDWICH BOARD OUTSIDE THEIR COMMERCIAL GYM TO BRING IN CLIENTS THE GYM IS LOCATED AT A "BLINK-AND-YOULL-MISS-IT BUILD ING ON A BUSY STREET, MANY WOULD NOT EVEN KNOW THE GYM IS THERE WITHOUT THE SIGN BUT IN 2 013 THE CITY OF SACRAMENTO THREATENED TO PROSECUTE THE FEARS SIGN WITH FINES SO SEVERE, TH EY WOULD DESTROY THEIR BUSINESS THE RESTRICTION, HOWEVER, DID NOT APPLY TO ALL MESSAGES FOR INSTANCE, THE FEARS COULD HAVE LEGALLY DISPLAYED THE EXACT SAME SIGN, IN THE EXACT SAM E LOCATION, IF IT ADVERTISED REAL ESTATE OR A NON-PROFIT GROUPS EVENT THE ARBITRARY NATUR E OF THE SIGN CODE ISNT JUST BAD PUBLIC POLICY, ITS UNCONSTITUTIONAL SO THE FEARS TEAMED UP WITH IJ TO FIGHT BACK THREE MONTHS AFTER WE FILED OUR LAWSUIT, THE CITY BACKED DOWN AN D AMENDED ITS SIGN CODE TO ALLOW THE FEARS AND OTHER BUSINESSES TO ADVERTISE THEIR PRODUCT S AND SERVICES WE RECEIVED $32,265 IN ATTORNEYS FEES FROM THE CITY FOLLOWING OUR VICTORY ANDERSON V COBA IN OREGON, IT WAS PERFECTLY LEGAL FOR SEVENTH-GENERATION FAMILY FARMER C HRISTINE ANDERSON TO SELL HER UNPASTEURIZED OR "RAW MILK AS LONG AS SHE DIDNT TALK ABOUT I T THAT MEANT THAT CHRISTINE COULDN'T PUT FLYERS ON THE BULLETIN BOARD OF THE LOCAL HEALTH FOOD STORE, PUT PRICE INFORMATION ON HER FARM'S WEBSITE, OR EVEN HAVE A ROADSIDE SIGN AT THE FARM SAYING, "WE'VE GOT RAW MILK " DOING ANY OF THESE THINGS WOULD HAVE SUBJECTED CHRI STINE TO A FINE OF $6,250, CIVIL PENALTIES AS HIGH AS $10,000, AND A YEAR IN JAIL-ALL FOR ADVERTISING HER LAWFUL PRODUCT SO SHE TEAMED UP WITH IJ TO FIGHT BACK, AND IN NOVEMBER 20 13, WE FILED A FIRST AMENDMENT CHALLENGE IN FEDERAL COURT ON HER BEHALF SIMILAR TO THE SA CRAMENTO CASE ABOVE, JUST A FEW MONTHS AFTER WE FILED THE CASE, THE STATE OF OREGON BACKED DOWN AND AGREED TO STOP ENFORCING ITS BAN ON THE ADVERTISEMENT OF RAW MILK IT ALSO AGREE D TO ASK THE STATE LEGISLATURE TO REPEAL THE LAW ITS YET ANOTHER IJ VICTORY VINDICATING T HE RIGHTS OF SMALL BUSINESS OWNERS TO ADVERTISE THEIR LAWFUL PRODUCTS AND SERVICES NEIGHB ORHOOD ENTERPRISES V CITY OF ST LOUIS FED UP WITH HIS LOCAL GOVERNMENT ABUSING ITS POWER OF EMINENT DOMAIN, ST LOUIS RESIDENT JIM ROOS DECIDED TO FIGHT BACK HE HAD A LARGE PROT EST MURAL PAINTED ON HIS BUILDING AT 1806 S 13TH STREET, IN A NEIGHBORHOOD TARGETED FOR R EDEVELOPMENT BUT THE CITY OF ST LOUIS DIDNT LIKE THE CRITICISM AND INSISTED THAT THE MUR AL BE TAKEN DOWN AS A VIOLATION OF LOCAL "SIGN CODES BUT JIM HAS A FIRST AMENDMENT RIGHT TO EFFECTIVELY PROTEST GOVERNMENT ABUSE AND BUILD SUPPORT FOR MEANINGFUL REFORM WITHOUT HA VING TO GET GOVERNMENT APPROVAL, SO WE FOUGHT BACK WITH A LAWSUIT IN FEDERAL COURT WE WON THIS CASE BEFORE THE 8TH U S CIRCUIT COURT OF APPEALS IN 2011, BUT REMAIN IN DISTRICT CO URT ASKING FOR A JUDGMENT DECLARING JIMS RIGHT TO MAINTAIN THE MURAL CENTRAL RADIO COMPAN Y V CITY OF NORFOLK

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	SIMILAR TO THE ST LOUIS CASE ABOVE, IJ IS STANDING UP FOR A THRIVING	SMALL BUSINESS IN NORFOLK, VA , THAT IS NOT ONLY AT RISK OF LOSING ITS PROPERTY THROUGH EM INENT DOMAIN ABUSE, BUT ALSO IS BEING CENSORED FOR EXPRESSING AN OPINION THE GOVERNMENT DO ESNT LIKE. IN EARLY 2012, THE OWNERS OF CENTRAL RADIO COMPANY HUNG A BANNER ON THEIR BUILD ING PROTESTING THE GOVERNMENTS ATTEMPT TO TAKE THEIR PROPERTY THROUGH EMINENT DOMAIN. BUT THE CITY TOLD THEM TO TAKE IT DOWN BECAUSE IT WAS IN VIOLATION OF THE CITYS SIGN CODE, EVE N THOUGH OTHER BUSINESSES IN THE AREA HAVE SIGNS AS LARGE OR LARGER THAN CENTRAL RADIOS. I J STEPPED IN TO REPRESENT CENTRAL RADIO IN THEIR FIGHT AGAINST THE CITY, AND WE CURRENTLY ARE ON APPEAL TO THE 4TH U S. CIRCUIT COURT OF APPEALS. DINA GALASSINI, V. TOWN OF FOUNTAI N HILLS, ARIZONA BEFORE ELECTION DAY IN 2011, IJ 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. WITHI N 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 "POLITIC AL COMMITTEE UNDER ARIZONA LAW. IN ESSENCE, DINA NEEDED THE GOVERNMENTS PERMISSION TO EXPR ESS HER OPINION. POLITICAL COMMITTEES MUST, AMONG OTHER THINGS, REGISTER WITH THE GOVERNME NT, APPOINT A CHAIRMAN AND A TREASURER, AND DESIGNATE A BANK ACCOUNT, EVEN IF THEY ARE INF ORMAL GRASSROOTS GROUPS LIKE DINAS THAT DONT INTEND TO RAISE OUTSIDE FUNDS. IJ TOOK UP HER CASE AND WON A RULING IN SEPTEMBER 2013 STRIKING DOWN THE LAW. THE JUDGE SAID IN HIS RULI NG THAT ARIZONAS DEFINITION OF POLITICAL COMMITTEE IS VAGUE, OVERBROAD, AND UNDULY BURDENS OME. JUSTICE V. HOSEMANN SIMILAR TO THE ARIZONA CASE ABOVE, IN MISSISSIPPI, WE REPRESENT F IVE INDIVIDUALS WHO WANTED TO SPEAK OUT IN FAVOR OF INITIATIVE 31, WHICH PROVIDES PROPERTY OWNERS IN THE STATE WITH GREATER PROTECTION FROM EMINENT DOMAIN ABUSE. UNDER MISSISSIPPI LAW, ANY TIME TWO OR MORE PEOPLE JOIN TOGETHER TO SPEND MORE THAN $200 ON THINGS LIKE SIGN S, BUTTONS, AND FLYERS TO SUPPORT OR OPPOSE A BALLOT ISSUE, THEY BECOME A FULLY REGULATED POLITICAL COMMITTEE. THIS 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 THAT IS SPENT OR CONTRIBUTED - INCLUDING THE GAS USED TO DRIVE TO A COPY SHOP TO PICK UP FLYERS. LAWS LIKE THIS HAVE A CHILLING EFFECT ON POLITICAL SPEECH AND VIOLATE THE FIRST AMENDMENT. IJ IS WORKING IN COURT TO UNDERMINE THESE RESTRICTIONS SO CI TIZENS CAN EFFECTIVELY SPEAK IN ELECTIONS AND CONTRIBUTE TO A ROBUST MARKET OF IDEAS. WE W ON A RULING STRIKING DOWN THE LAW ON THE SAME DAY WE WON THE ARIZONA CASE ABOVE. WORLEY V. ROBERTS 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, UN DER FLORIDA LAW, IF THEY RAISED OR SPENT MORE THAN $500 FOR THEIR EFFORT, THEY WOULD BECOM E A "POLITICAL COMMITTEE. THAT MEANS THEY MUST REGISTER WITH THE STATE, APPOINT A TREASURE R, ESTABLISH A SEPARATE BANK ACCOUNT, AND REPORT TO THE STATE ALL ACTIVITY, INCLUDING NAME S AND ADDRESSES OF CONTRIBUTORS. IF OUR CLIENTS DONT OBEY THE RULES, OR IF THEY MAKE A MIS TAKE, THEY FACE FINES OF UP TO $1,000 OR EVEN A YEAR IN JAIL. WE LOST IN THE TRIAL COURT, AND THAT DECISION WAS AFFIRMED BY THE 11TH CIRCUIT COURT OF APPEALS. AS A RESULT, GRASSROO TS GROUPS IN FLORIDA CONTINUE TO BE SUBJECT TO SPEECH-SUPPRESSING LAWS THAT HAVE BEEN HELD UNCONSTITUTIONALLY BURDENSOME FOR CORPORATIONS AND UNIONS. FARRIS V. SEABROOK IJ CLIENT A ND RETIRED NAVY OFFICER ROBIN FARRIS GOT INVOLVED IN POLITICS FOR THE FIRST TIME IN HER LI FE WHEN SHE STARTED ORGANIZING A CAMPAIGN TO RECALL AN ELECTED OFFICIAL AFTER HEARING ABOU T SERIOUS CHARGES OF MISCONDUCT ON HIS PART. BECAUSE RECALL CAMPAIGNS IN WASHINGTON INVOLV E CONSIDERABLE LITIGATION TO ENSURE THAT ELECTED OFFICIALS ARENT RECALLED FOR PURELY POLIT ICAL REASONS, ROBIN ENLISTED THE SERVICES OF TWO LOCAL ATTORNEYS TO HELP HER NAVIGATE THE STATES RECALL PROCEDURES PRO BONO. BUT THEIR DONATION OF LEGAL SERVICES RAN AFOUL OF WASHI NGTONS $800 LIMIT ON CONTRIBUTIONS TO RECALL CAMPAIGNS. LIMITING CONTRIBUTIONS UNCONSTITUT IONALLY HANDICAPS ORDINARY CITIZENS LIKE ROBIN WHO LACK AN ESTABLISHED BASE OF POLITICAL S UPPORT BUT STILL NEED TO RAISE SUFFICIENT FUNDS TO RUN A VIABLE CAMPAIGN AND JUMP THROUGH THE STATES LEGAL HOOPS. IN A DECISION WELL-TIMED FOR ELECTION DAY, THE DISTRICT COURT CONC LUDED IN NOVEMBER 2012 THAT THE STATE OF WASHINGTON HAD UNCONSTITUTIONALLY ENFORCED THE CO NTRIBUTION LIMITS AGAINST THE CAMPAIGN, BUT LEFT OPEN THE QUESTION OF WHETHER THE LAW CAN BE CONSTITUTIONALLY APPLIED TO OTHER GROUPS SEEKING TO RECALL OTHER ELECTED OFFICIALS. WE CURRENTLY ARE ON APPEAL TO THE 9TH U S. CIRCUIT CO

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	SIMILAR TO THE ST LOUIS CASE ABOVE, IJ IS STANDING UP FOR A THRIVING	URT 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) UN DER FEDERAL CIVIL RIGHTS STATUTES SINKING TO A NEW LEVEL OF VINDICTIVENESS, THE PDC NOT O NLY CHALLENGED THE FEES IN COURT, BUT ALSO FILED A COMPLAINT AGAINST OUR CLIENT, RECALL DA LE WASHAM, FOR FAILING TO DISCLOSE IJS REPRESENTATION AS AN IN-KIND CONTRIBUTION TO THE CA MPAIGN CLASSIFYING OUR SERVICES AS A CAMPAIGN CONTRIBUTION COULD PUT IN SERIOUS JEOPARDY THE ABILITY OF PUBLIC-INTEREST GROUPS LIKE IJ AND THE ACLU TO DEFEND THEIR CLIENTS RIGHTS, SO WE FILED SUIT TO PROTECT THIS IMPORTANT AMERICAN TRADITION SEATON V WEINER MINNESOTA LIMITS THE AMOUNT OF MONEY AN INDIVIDUAL CAN DONATE TO A CANDIDATE TO $1,000 BUT ONCE A CANDIDATE RAISES $12,500 IN CONTRIBUTIONS BETWEEN $500 AND $1,000, THAT LIMIT IS ARBITRARI LY CUT IN HALF THAT MEANS THAT IF A CANDIDATE FOR STATE HOUSE ACCEPTS CONTRIBUTIONS OF $1 ,000 FROM 12 DIFFERENT PEOPLE, THE 13TH DONOR, AND EVERY ONE AFTER, MAY CONTRIBUTE ONLY $50 0 OR LESS CONTRIBUTING TO CANDIDATES FOR POLITICAL OFFICE IS A WELL-RECOGNIZED FIRST AMEN DMENT RIGHT THAT SHOULD NOT BE DISHED OUT ON A FIRST-COME, FIRST-SERVED BASIS MINNESOTAS SY STEM VIOLATES THIS RIGHT, SO WE HAVE TEAMED UP WITH TWO POLITICAL DONORS AND TWO CANDIDA TES TO CHALLENGE THIS LAW IN FEDERAL COURT

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CASINO REINVESTMENT DEVELOPMENT AUTHORITY V CHARLES	AND LUCINDA BIRNBAUM ET AL IJ CLIENT CHARLIE BIRNBAUM IS A CLASSIC AMERICAN STORY HIS PARENTS - BOTH IMMIGRANTS WHO MET HIDING IN THE FORESTS OF POLAND DURING WORLD WAR II - LEFT HIM MANY THINGS A LOVE OF THIS COUNTRY, A DEEP PASSION FOR MUSIC, AND A HOME RIGHT NEAR THE BOARDWALK IN ATLANTIC CITY THAT HOME - HIS PARENTS FOOTHOLD IN THEIR ADOPTED COUNTRY - HAS BEEN A SOURCE OF LOVE, TRAGEDY, AND RENEWAL TO THE BIRNBAUM FAMILY FOR THE PAST 50 YEARS CHARLIE NOW KEEPS AN APARTMENT AND PIANO STUDIO ON THE GROUND FLOOR, THE TOP TWO FLOORS ARE GIVEN OVER TO LONGTIME TENANTS WHO PAY BELOW-MARKET RENTS, AND THE WHOLE BUILDING IS DEVOTED TO THE MEMORY OF CHARLIES PARENTS BUT THE CASINO REINVESTMENT DEVELOPMENT AUTHORITY WANTS TO SEIZE THE PROPERTY USING EMINENT DOMAIN, DESPITE HAVING NO SPECIFIC PURPOSE FOR THE PROPERTY SO CHARLIE TEAMED UP WITH IJ TO CHALLENGE THE TAKING AND PRESERVE THE PROPERTY RIGHTS OF THE POLITICALLY AND FINANCIALLY DISENFRANCHISED 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 HUNDREDS OF LOW-INCOME KIDS STAY OFF THE STREETS, IN SCHOOL, AND ON THE PATH TO LIFE SUCCESS RATHER THAN ENCOURAGE THE CYACS 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 2004 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 HAS NEVER BEEN ACCUSED OF BREAKING ANY LAWS, HE IS REQUIRED TO PETITION THE COURT TO GET HIS TRUCK BACK HE TEAMED UP WITH IJ TO CHALLENGE TEXAS CIVIL FORFEITURE STATUTE AS A VIOLATION OF HIS CONSTITUTIONAL RIGHTS THE APPEALS COURT SIDED WITH THE GOVERNMENT AND IN MARCH THE TEXAS SUPREME COURT DECLINED TO REVIEW THE DECISION, THOUGH IT DID SIGNAL AN INTEREST IN REVIEWING A FUTURE CASE THE CASE IS NOW CLOSED DEHKO V HOLDER, U S V $35,651 11, AND U S V $33,244 86

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	FOR MORE THAN 30 YEARS, TERRY DEHKO AND HIS DAUGHTER SANDY HAVE	SUCCESSFULLY RUN A GROCERY STORE IN FRASER, MICH IN JANUARY 2013, WITHOUT WARNING, THE FE DERAL GOVERNMENT USED CIVIL FORFEITURE TO SEIZE ALL OF THE MONEY FROM THE DEHKOS STORE BAN K ACCOUNT (MORE THAN $35,000) EVEN THOUGH THEY VE DONE ABSOLUTELY NOTHING WRONG FEDERAL AG ENTS STRUCK AGAIN IN THE SPRING OF 2013 WHEN THEY SEIZED THE BANK ACCOUNT OF MARK ZANIEWSK IS INDEPENDENTLY OWNED GAS STATION (MORE THAN $70,000) NEITHER THE DEHKOS NOR ZANIEWSKI W ERE CHARGED WITH ANY CRIME - THE GOVERNMENT MERELY BELIEVED WITHOUT ANY REAL INVESTIGATION THAT THE DEPOSITS OF THE LAWFULLY EARNED MONEY FROM THEIR LEGITIMATE BUSINESSES WERE SUSP ICIOUS SO TERRY, SANDY, AND MARK TEAMED UP WITH IJ TO FIGHT BACK IN FEDERAL COURT WHILE WE WERE ABLE TO SECURE THE RETURN OF THE FUNDS TO OUR CLIENTS BANK ACCOUNTS, THE FIGHT CON TINUES WITH A FEDERAL LAWSUIT BROUGHT AGAINST THE IRS ON BEHALF OF TERRY, SANDY, AND MARK SEEKING TO ENSURE THAT PROPERTY OWNERS RECEIVE A PROMPT COURT HEARING WHEN FEDERAL AGENTS SEIZE THEIR PROPERTY THROUGH CIVIL FORFEITURE WE RECEIVED FROM THE FEDERAL GOVERNMENT $27 ,967 IN ATTORNEYS FEES FOR THE ORIGINAL DEHKO CASE AND $10,471 FOR THE ORIGINAL ZANIEWSKI CASE UNITED STATES V 434 MAIN STREET, TEWKSBURY, MASS IN A DECISION THAT WILL HELP PROP ERTY OWNERS NATIONWIDE, A FEDERAL JUDGE LAST YEAR RULED ON BEHALF OF IJ CLIENTS RUSS AND P ATRICIA CASWELL IN THEIR FIGHT TO SAVE THE MOTEL THAT HAS BEEN IN THEIR FAMILY FOR TWO GEN ERATIONS THE CASWELLS WERENT 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 BECA USE A HANDFUL OF GUESTS OVER THE PAST 20 YEARS COMMITTED ILLEGAL ACTS WHILE STAY ING AT THE MOTEL THIS FACT DOESNT DIFFERENTIATE THE PROPERTY FROM ANY OTHER HOTEL OR MOTEL IN THE C OUNTRY, BUT AS A SMALL, FAMILY-RUN OUTFIT WITH NO MORTGAGE ON THE PROPERTY, THE CASWELLS W ERE AN EASY TARGET FOR LAW ENFORCEMENT OFFICIALS LOOKING TO PAD THEIR BUDGETS WITH THE PRO CEEDS FROM THE SALE OF THE MOTEL THE GOVERNMENT DECIDED NOT TO APPEAL THE DECISION WE RE CEIVED $425,000 IN ATTORNEYS FEES AS A RESULT OF OUR VICTORY DEAN, ET AL V CITY OF WINO NA IN THIS CASE, WE ARE FIGHTING AN UNCONSTITUTIONAL BAN ON THE NUMBER OF HOMEOWNERS WHO M AY 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 REQU IRED FOR A HOMEOWNER TO RENT HIS OR HER HOME THAT MEANS IF 30 PERCENT OF ONES NEIGHBORS H AVE ALREADY SECURED RENTAL PERMITS, THE NEXT HOMEOWNER WHO SEEKS A PERMIT WILL BE TURNED A WAY EVEN IF HIS NEIGHBORS WITH PERMITS LIVE IN THEIR HOMES AND DONT RENT THEM OUT UNDER T HE CONSTITUTION, THE GOVERNMENT CANT ARBITRARILY RESTRICT THE PROPERTY RIGHTS OF SOME BUT NOT OTHERS THE MINNESOTA SUPREME COURT HAS AGREED TO HEAR THE CASE A VICTORY WILL SEND A MESSAGE TO CITIES ACROSS MINNESOTA AND NATIONWIDE THAT RENTAL BANS ARE UNCONSTITUTIONAL A ND CITIES SHOULD NOT ATTEMPT TO IMPOSE THEM RICKETTS V MIAMI SHORES FOR 17 YEARS, HERMIN E RICKETTS AND HER HUSBAND TOM CARROLL USED THEIR FRONT YARD IN MIAMI SHORES, FLA , TO GRO W FOOD FOR THEIR OWN PERSONAL CONSUMPTION AND FOR 17 YEARS, NOBODY HAD A PROBLEM WITH IT BUT IN MAY 2013, THE CITY AMENDED ITS ORDINANCE TO MAKE CLEAR THAT FRONT-YARD VEGETABLE G ARDENS WERE PROHIBITED ONLY VEGETABLES ARE EXPLICITLY BANNED - FLAMINGOES, FRUIT TREES, A ND GARDEN GNOMES ARE JUST FINE UNABLE TO BEAR THE HEFTY FINE OF $50 A DAY, HERMINE AND TO M RELUCTANTLY UPROOTED THEIR GARDEN BUT THEY TEAMED UP WITH IJ TO CHALLENGE MIAMI SHORES SENSELESS BAN IN COURT THE CASE AIMS TO VINDICATE THE RIGHT OF ALL AMERICANS TO PEACEFULL Y USE THEIR OWN PROPERTY TO SUPPORT THEIR OWN FAMILIES AND IS PART OF IJS NATIONAL FOOD FR EEDOM INITIATIVE, WHICH IS DESIGNED TO VINDICATE THE RIGHT OF AMERICANS TO PRODUCE, PROCUR E, MARKET, AND CONSUME THE FOODS OF THEIR CHOICE 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 QU ALIFY ING PARENTS MAY USE THE SCHOLARSHIPS TO SEND THEIR CHILDREN TO TUITION-CHARGING PUBLI C SCHOOLS IN NEIGHBORING SCHOOL DISTRICTS, PAY FOR TUITION AT ANY OF THE STATES PRIVATE OR RELIGIOUS SCHOOLS, OR HOME SCHOOL THEIR CHILDREN IJ REPRESENTS AFFECTED PARENTS AND NONP ROFIT SCHOLARSHIP-GRANTING ORGANIZATIONS OUR OPPONENTS CLAIM THAT THE TAX CREDIT PROGRAM VIOLATES THE STATE CONSTITUTION BY ALLEGEDLY USING MONEY RAISED BY TAXATION TO COMPEL TAXP AYERS TO SUPPORT RELIGIOUS SCHOOLS HOWEVER, BECAUSE THE PROGRAM RELIES ON PRIVATE FUNDS, PRIVATE ORGANIZATIONS, AND PRIVATE DECISION MAKERS, IT COMPLIES ENTIRELY WITH THE STATE CO NSTITUTION WE ARGUED THE CASE BEFORE THE NEW HAMPSHIRE SUPREME COURT IN APRIL 2014 AND NO W AWAIT A DECISION LARUE V COLORADO BOARD OF EDUCATION WE CONTINUE TO STAND UP FOR PAREN TS AND CHILDREN IN DOUGLAS COUNTY, COLO IN 2011,

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	FOR MORE THAN 30 YEARS, TERRY DEHKO AND HIS DAUGHTER SANDY HAVE	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 TAXPAYE RS SUED TO STOP THE PROGRAM IJ INTERVENED, REPRESENTING FOUR FAMILIES WHO INTEND TO USE T HE SCHOLARSHIPS FOR THEIR CHILDREN THE INTERESTING THING ABOUT THE PROGRAM, BESIDES ITS H AVING BEEN ENACTED BY A SCHOOL DISTRICT, IS THAT THE DOUGLAS COUNTY PUBLIC SCHOOLS ARE HIG HLY REGARDED, YET THERE IS AN OVERWHELMING INTEREST IN THE PROGRAM THE STATE COURT OF APP EALS UPHELD THE PROGRAM, BUT OUR OPPONENTS HAVE APPEALED TO COLORADO SUPREME COURT THE CO URT ANNOUNCED IN MARCH 2014 THAT IT WILL REVIEW THE CASE, AND WE EXPECT ORAL ARGUMENT LATE R THIS YEAR BOYD V MAGEE ALABAMA PASSED THE ALABAMA ACCOUNTABILITY ACT IN 2013 TO PROVID E LOW-INCOME FAMILIES WITH GREATER SCHOOL CHOICE THE ACT OFFERS A LIFELINE TO FAMILIES TH AT WOULD LIKE TO ESCAPE FAILING PUBLIC SCHOOLS BUT HAVE LACKED THE FINANCIAL RESOURCES TO DO SO UNTIL NOW BUT THE ALABAMA EDUCATION ASSOCIATION AND ITS ALLIES ARE TRYING DESPERATE LY TO SEVER THIS LIFELINE, WITH A LAWSUIT ALLEGING THAT THE ACT VIOLATES SEVERAL PROVISION S OF THE ALABAMA CONSTITUTION, INCLUDING THE STATES TWO RELIGION CLAUSES IJ INTERVENED IN THIS CASE LAST FALL ON BEHALF OF PARENTS LIKE IJ CLIENT TEQUILA ROGERS, WHO WISHES TO USE THE PROGRAM TO SEND HER SON CHRISTIAN TO A BETTER SCHOOL THE TRIAL COURT STRUCK DOWN THE PROGRAM IN MAY 2014, BUT ALLOWED THE PROGRAM TO CONTINUE WHILE THE ALABAMA SUPREME COURT REVIEWS THE DECISION HART V STATE / RICHARDSON V STATE IN NORTH CAROLINA, WERE DEFENDIN G THE OPPORTUNITY SCHOLARSHIP PROGRAM, WHICH AWARDS UP TO 2,400 PUBLICLY FUNDED SCHOLARSHI PS TO ENABLE QUALIFY ING FAMILIES TO TAKE THEIR CHILDREN OUT OF THE PUBLIC SCHOOL SYSTEM AN D SEND THEM TO A PRIVATE SCHOOL THE TEACHERS UNIONS AND SCHOOL BOARDS FILED TWO SEPARATE LAWSUITS TO STOP THE PROGRAM ON THE GROUNDS THAT THE NORTH CAROLINA CONSTITUTION PREVENTS THE STATE FROM FUNDING ANY PRIVATE SCHOOL SCHOLARSHIPS HOWEVER, THE STATE CONSTITUTION AL LOWS THE GENERAL ASSEMBLY TO USE ITS GENERAL REVENUE FUND TO CREATE EDUCATIONAL PROGRAMS O UTSIDE OF THE PUBLIC SCHOOL SYSTEM, AND THAT IS EXACTLY WHAT NORTH CAROLINA LEGISLATORS DI D THROUGH THE OPPORTUNITY SCHOLARSHIP PROGRAM WE INTERVENED IN THE CASE ON BEHALF OF CYNT HIA PERRY AND OTHER PARENTS WHO WISH TO USE THE PROGRAM TO SAVE THEIR CHILDREN FROM FAILIN G PUBLIC SCHOOLS RAY MOND GADDY V GA DEPT OF REVENUE IN MAY 2014, WE INTERVENED IN A LA WSUIT TO DEFEND GEORGIAS LONG-STANDING SCHOLARSHIP TAX-CREDIT PROGRAM THE PROGRAM PROVIDE S SCHOLARSHIPS TO MORE THAN 13,000 STUDENTS, MAKING IT THE FOURTH LARGEST SCHOOL CHOICE PR OGRAM IN THE COUNTRY OUR OPPONENTS ARE CHALLENGING THE PROGRAM ON THE GROUNDS THAT IT VIO LATES THE STATE CONSTITUTIONS BAN ON PROVIDING PUBLIC SUPPORT TO RELIGIOUS INSTITUTIONS AN D THAT THE LEGISLATURE IS LIMITED TO SUPPORTING ONLY THE PUBLIC SCHOOL SYSTEM HOWEVER, TH EIR CLAIMS LACK MERIT AS 100 PERCENT OF THE PROGRAM FUNDS ARE RAISED FROM PRIVATE DONORS A ND GIVEN TO PARENTS TO SPEND AT A SCHOOL OF THEIR CHOICE - REGARDLESS OF WHETHER THEY CHOO SE A RELIGIOUS OR NON-RELIGIOUS PRIVATE SCHOOL FOR THEIR CHILDREN GEORGIAS SCHOLARSHIP TA X-CREDIT PROGRAM OFFERS THOUSANDS OF CHILDREN A PATHWAY TO A BETTER EDUCATION TODAY, NOT A T SOME DISTANT POINT IN THE FUTURE, AND WE WILL DO EVERY THING WE CAN TO ENSURE THAT IT CON TINUES TO SUCCEED AMICUS

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IN ADDITION TO THE ABOVE-DESCRIBED CASES, THE INSTITUTE FOR JUSTICE	ALSO FILED AMICUS BRIEFS IN THE FOLLOWING CASES BETWEEN JULY 1, 2013 AND JUNE 30, 2014 CCEC V BENNETT FAMILY PAC V FERGUSON GARCIA-MENDOZA V 2003 CHEVY TAHOE GESSLER V COMMON CAUSE KALEY V UNITED STATES IOWA RIGHT TO LIFE, INC V TOOKER MCCULLEN V COAKLEY MINORITY TELEVISION, INC V FCC SANCHEZ V CITY OF AUSTIN SUSAN B ANTHONY LIST V DRIEHAUS (CERT PETITION STAGE) SUSAN B ANTHONY LIST V DRIEHAUS (MERITS STAGE) TOWNSHIP OF MOUNT HOLLY, NEW JERSEY V MT HOLLY GARDENS CITIZENS IN ACTION, INC UTTER EX REL STATE V BIAW (PETITION FOR REVIEW STAGE) UTTER EX REL STATE V BIAW (MERITS STAGE) WELCH V BROWN