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CHANGE OF ACCOUNTING PERIOD

Form **990** — **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.

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

Department of the Treasury Internal Revenue Service

OMB No 1545-0047 — **2015** — Open to Public Inspection

A For the 2015 calendar year, or tax year beginning JAN 1, 2016 and ending JUN 30, 2016

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization: OHIO STATE BAR ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 16562 — Room/suite

City or town, state or province, country, and ZIP or foreign postal code: COLUMBUS, OH 43216

D Employer identification number: 31-4271520

E Telephone number: (614)487-2050

G Gross receipts $ 10,238,306.

F Name and address of principal officer: MARY AMOS AUGSBURGER 1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204

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)

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) ( 6 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.OHIOBAR.ORG

H(c) Group exemption number ▶

K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other ▶ — L Year of formation: 1880 — M State of legal domicile: OH

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities: TO PROMOTE JUSTICE AND ADVANCE THE INTERESTS OF THE LEGAL PROFESSION.

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 | 24 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 24 |
| 5 | Total number of individuals employed in calendar year 2015 (Part V, line 2a) | 5 | 0 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 1423 |
| 7 a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 62,687. |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | <1,756.> |

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| | | | Prior Year | Current Year |
|---|---|---|---|---|
| **Revenue** | 8 | Contributions and grants (Part VIII, line 1h) | 0. | 0. |
| | 9 | Program service revenue (Part VIII, line 2g) | 9,937,965. | 3,987,797. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 1,255,284. | 180,860. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 393,809. | 228,258. |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 11,587,058. | 4,396,915. |
| **Expenses** | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 101,923. | 100,500. |
| | 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) | 5,576,017. | 2,719,817. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 0. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 5,610,394. | 2,851,064. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 11,288,334. | 5,671,381. |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | 298,724. | <1,274,466.> |
| | | | **Beginning of Current Year** | **End of Year** |
| **Net Assets or Fund Balances** | 20 | Total assets (Part X, line 16) | 24,454,291. | 22,371,827. |
| | 21 | Total liabilities (Part X, line 26) | 4,933,390. | 4,016,400. |
| | 22 | Net assets or fund balances Subtract line 21 from line 20 | 19,520,901. | 18,355,427. |

## 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** ▶ Mary Amos Augsburger — Signature of officer — Date 5/15/17

▶ MARY AMOS AUGSBURGER, EXECUTIVE DIRECTOR — Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| JANE E. PFEIFER | JANE E. PFEIFER | 05/15/17 | | P00014949 |

Firm's name ▶ CLARK, SCHAEFER, HACKETT & CO. — Firm's EIN ▶ 31-0800053

Firm's address ▶ 4449 EASTON WAY, SUITE 400 COLUMBUS, OH 43219 — Phone no. 614-885-2208

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



SCANNED JUN 1 6 2017

7

**Part III | Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission

THE OHIO STATE BAR ASSOCIATION (THE "ASSOCIATION") IS AN UNINCORPORATED VOLUNTARY NON-PROFIT ORGANIZATION. THE ASSOCIATION WAS FORMED TO PROMOTE JUSTICE AND ADVANCE THE INTERESTS OF THE LEGAL PROFESSION.

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 [X] 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 [X] 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 $ ________ including grants of $ ________ ) (Revenue $ ________ )

CONTINUING LEGAL EDUCATION: THE OHIO STATE BAR ASSOCIATION (OSBA) PROVIDES LIVE SEMINARS, SELF-STUDY CLE, AND PUBLICATIONS TO OSBA MEMBERS, OHIO LAWYERS AND RELATED PROFESSIONALS. OSBA, THROUGH ITS CONTINUING LEGAL EDUCATION PROGRAM ALSO PRODUCES OVER 150 TITLES (INDIVIDUAL PROGRAMS) ANNUALLY AND ADMINISTERS OVER 300 PRESENTATIONS AROUND THE STATE. VIDEO PROGRAMS ARE ALSO OFFERED TO OVER 35 LOCAL BAR ASSOCIATIONS FOR REPLAYS UTILIZING THEIR MEMBERS AS COMMENTATORS. NEARLY 100 LIVE PRESENTATIONS ARE ALSO VIDEOTAPED FOR FURTHER REPURPOSING THROUGH SELF-STUDY CLE AND PODCAST DOWNLOADS. THROUGH THE USE OF ITS STATE-OF-THE-ART BROADCAST STUDIO, THE OSBA PROVIDES AN INTERACTIVE FORMAT STREAMING 60-MINUTE WEBCASTS WEEKLY. THE CONTINUING LEGAL EDUCATION PROGRAM PROVIDES EDUCATIONAL OPPORTUNITIES FOR MEMBERS

4b (Code ________ ) (Expenses $ ________ including grants of $ ________ ) (Revenue $ ________ )

PUBLICATIONS: THE OHIO STATE BAR ASSOCIATION (OSBA) PUBLISHES A VARIETY OF DIFFERENT REPORTS, MAGAZINES, NEWSLETTERS, AND OTHER INFORMATIONAL RESOURCES INCLUDING SOCIAL MEDIA. OSBA PUBLISHES THE OHIO STATE BAR ASSOCIATION REPORT AS A BIWEEKLY, PRINT, AND DAILY EMAIL RESOURCE. THIS REPORT PROVIDES A SIGNIFICANT AMOUNT OF INFORMATION, INCLUDING OHIO ATTORNEY GENERAL OPINIONS AND REQUESTS FOR OPINIONS, CASES RELEASED FROM THE OHIO SUPREME COURT AND SELECTED CASES FROM THE OHIO APPELLATE COURTS. OSBA ALSO PUBLISHES THE OHIO LAWYER. THIS BIMONTHLY MAGAZINE FEATURES ARTICLES ON LEGAL ISSUES AND TRENDS TO HELP LAWYERS STAY CURRENT AND SHARE IN-DEPTH INFORMATION ON THE LATEST LEGAL DEVELOPMENTS WITH THEIR COLLEAGUES AROUND THE STATE. ADDITIONAL PUBLICATIONS BY THE OSBA INCLUDE A VARIETY OF DIFFERENT PAPER AND ELECTRONIC NEWSLETTERS.

4c (Code ________ ) (Expenses $ ________ including grants of $ ________ ) (Revenue $ ________ )

MEMBERSHIP SERVICES: THE OHIO STATE BAR ASSOCIATION (OSBA) PROVIDES A VARIETY OF PROGRAMS DESIGNED TO IMPROVE AND ENHANCE THE LEGAL PROFESSION AND THE LEGAL SERVICES AVAILABLE TO THE PUBLIC. THE MEMBERSHIP SERVICES DEPARTMENT IS RESPONSIBLE FOR RECRUITING AND RETAINING OSBA MEMBERS. THE MEMBERSHIP SERVICES DEPARTMENT IS ALSO RESPONSIBLE FOR THE CALL CENTER WHERE CALLS FROM CONSUMERS OF LEGAL SERVICES, LAWYERS, AND MEMBERS OF THE OSBA ARE DIRECTED FOR INFORMATION, REFERRAL, AND/OR SERVICE.

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

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

4e Total program service expenses ▶



SEE SCHEDULE O FOR CONTINUATION(S)

## 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 | | X |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? | 2 | | X |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | X | |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | N/A | |
| 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 | X | |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | X | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | X | |
| c | Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | X |
| 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 | | X |
| 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 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | X | |
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, 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 | | X |
| 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), 501(c)(4), and 501(c)(29) 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 | N/A | |
| 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 | N/A | |
| 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 "Yes," complete Schedule L, Part II* | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | X | |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 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 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 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 | X | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X | |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | X | |
| 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 | N/A | |
| 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 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | X | |

**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 0 | | | |
| 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 | | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 0 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | 2b | | |
| | **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions) | | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | | 3a | X | |
| 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 | X | |
| 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 | | X |
| b | If "Yes," enter the name of the foreign country ▶ | | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | 5b | | X |
| 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 | X | |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 6b | X | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** N/A | | | | |
| 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 | | |
| 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 | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | N/A | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | N/A | |
| 8 | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? N/A | | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? N/A | | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A | | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 N/A | 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 N/A | 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 N/A | 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? N/A | | 13a | | |
| | **Note.** See the instructions for additional information the organization must report on Schedule O | | | | |
| 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 | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | | 14b | | |

Form **990** (2015)

532005 12-16-15

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

## 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: 24<br>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: 24 | | | |
| 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 | | X |
| 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 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | X |
| 6 | Did the organization have members or stockholders? | 6 | X | |
| 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 | X | |
| 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 | X | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a | The governing body? | 8a | X | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | X | |
| 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 | | X |

## 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 | | X |
| 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 | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | | X |
| 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 | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| 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 | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | X | |
| 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 | X | |
| b | Other officers or key employees of the organization<br>If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) | 15b | X | |
| 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 | | X |
| 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 ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] 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, address, and telephone number of the person who possesses the organization's books and records ▶

KEN HEINTZ - (614)487-2050
1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204

**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, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position: Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (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 |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) ALAN J. LEHENBAUER<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (2) DAVID J. STERNBERG<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (3) ELEANA DRAKATOS<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (4) HOWARD H. HARCHA III<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (5) J. KRISTIN BURKETT<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (6) KEVIN W. DONOVAN<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (7) KRIS LONG<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (8) LOUISE A. JACKSON<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (9) RANDALL M. COMER<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (10) ROBIN G. WEAVER<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (11) RONALD S. KOPP<br>PRESIDENT-ELECT | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (12) RONALD V. JOHNSON<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (13) STEPHEN BOLTON<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (14) STEPHEN MCINTOSH<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (15) TERRIE L. CLINGER<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (16) THOMAS H. GERKEN<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (17) WILLIAM H. KAUFMAN<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |

**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 line) | (C) Position: Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (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 |
|---|---|---|---|---|---|---|---|---|---|---|
| (18) MARTIN E. MOHLER<br>IMMEDIATE PAST PRESIDENT | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (19) JOHN D. HOLSCHUH JR.<br>PRESIDENT | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (20) GLENN DERRYBERRY<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) PAUL B. HERVEY<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) COSTA D. MASTROS<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) LINDA TEODOSIO<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (24) JAMES F. STEVENSON<br>GOVERNOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (25) ERIC L. WELLS<br>CFO | 40.00 | | | X | | | | 0. | 0. | 0. |
| (26) MARY AMOS AUGSBURGER<br>EXECUTIVE DIRECTOR | 40.00 | | | X | | | | 0. | 0. | 0. |
| **1b Sub-total** ▶ | | | | | | | | 0. | 0. | 0. |
| **c Total from continuation sheets to Part VII, Section A** ▶ | | | | | | | | 0. | 0. | 0. |
| **d Total (add lines 1b and 1c)** ▶ | | | | | | | | 0. | 0. | 0. |

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 ▶ 0

| | | 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 | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | X |

**Section B. Independent Contractors**

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

| (A) Name and business address NONE | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

**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** | 1 a 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 | | | | |
| | g Noncash contributions included in lines 1a-1f $ | | | | | |
| | h **Total.** Add lines 1a-1f ▶ | | | | | |
| **Program Service Revenue** | | **Business Code** | | | | |
| | 2 a MEMBERSHIP DUES | 900099 | 2,761,017. | 2,761,017. | | |
| | b CONTINUING LEGAL EDUCATION | 611600 | 837,730. | 837,730. | | |
| | c CONVENTION AND RELATED | 900099 | 263,763. | 263,763. | | |
| | d SECTION DUES | 900099 | 55,923. | 55,923. | | |
| | e PROFESSIONAL DISCIPLINE | 900099 | 47,802. | 47,802. | | |
| | f All other program service revenue | 511119 | 21,562. | 21,562. | | |
| | g **Total.** Add lines 2a-2f ▶ | | 3,987,797. | | | |

| | | (i) Real | (ii) Personal | (A) | (B) | (C) | (D) |
|---|---|---|---|---|---|---|---|
| **Other Revenue** | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | | 87,319. | | | 87,319. |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | | | | | |
| | 5 Royalties ▶ | | | 49,294. | | | 49,294. |
| | 6 a Gross rents | 4,573. | | | | | |
| | b Less rental expenses | 6,329. | | | | | |
| | c Rental income or (loss) | <1,756.> | | | | | |
| | d Net rental income or (loss) ▶ | | | <1,756.> | | <1,756.> | |
| | | (i) Securities | (ii) Other | | | | |
| | 7 a Gross amount from sales of assets other than inventory | 5,928,603. | | | | | |
| | b Less cost or other basis and sales expenses | 5,835,062. | | | | | |
| | c Gain or (loss) | 93,541. | | | | | |
| | d Net gain or (loss) ▶ | | | 93,541. | | | 93,541. |
| | 8 a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 a | | | | | | |
| | b Less direct expenses b | | | | | | |
| | c Net income or (loss) from fundraising events ▶ | | | | | | |
| | 9 a Gross income from gaming activities See Part IV, line 19 a | | | | | | |
| | b Less direct expenses b | | | | | | |
| | c Net income or (loss) from gaming activities ▶ | | | | | | |
| | 10 a 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** | | | | | |
| | 11 a OTHER MISCELLANEOUS | 900099 | | 111,767. | 111,767. | | |
| | b ADVERTISING | 541800 | | 64,443. | | 64,443. | |
| | c MAILING LISTS | 511140 | | 4,510. | | | 4,510. |
| | d All other revenue | | | | | | |
| | e **Total.** Add lines 11a-11d ▶ | | | 180,720. | | | |
| | 12 **Total revenue.** See instructions. ▶ | | | 4,396,915. | 4,099,564. | 62,687. | 234,664. |

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**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 domestic organizations and domestic governments. See Part IV, line 21 | 100,500. | | | |
| 2 Grants and other assistance to domestic individuals See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 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 | 2,084,104. | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 477,566. | | | |
| 10 Payroll taxes | 158,147. | | | |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | 135,728. | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| 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 Sch O.) | | | | |
| 12 Advertising and promotion | 61,754. | | | |
| 13 Office expenses | 162,692. | | | |
| 14 Information technology | 265,037. | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 292,449. | | | |
| 17 Travel | 304,536. | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 518,452. | | | |
| 20 Interest | 191. | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 209,869. | | | |
| 23 Insurance | 50,800. | | | |
| 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 PUBLICATIONS | 576,684. | | | |
| b BANK CHARGES | 98,923. | | | |
| c MEMBERSHIP AND PR | 64,115. | | | |
| d SECTION PROGRAM | 49,290. | | | |
| e All other expenses | 60,544. | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 5,671,381. | | | |
| 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 | | 350. | 1 | 452. |
| | 2 | Savings and temporary cash investments | | 5,177,844. | 2 | 2,878,613. |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | 34,298. | 4 | 176,358. |
| | 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 instr) Complete Part II of Sch L | | | 6 | |
| | 7 | Notes and loans receivable, net | | 197,417. | 7 | 185,552. |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 50,046. | 9 | 90,993. |
| | 10a | Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D | 10a 10,206,687. | | | |
| | b | Less accumulated depreciation | 10b 6,437,294. | 3,804,793. | 10c | 3,769,393. |
| | 11 | Investments - publicly traded securities | | 12,163,443. | 11 | 12,358,645. |
| | 12 | Investments - other securities See Part IV, line 11 | | 2,915,587. | 12 | 2,777,962. |
| | 13 | Investments - program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | 75,397. | 14 | 64,908. |
| | 15 | Other assets See Part IV, line 11 | | 35,116. | 15 | 68,951. |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 24,454,291. | 16 | 22,371,827. |
| Liabilities | 17 | Accounts payable and accrued expenses | | 619,466. | 17 | 603,225. |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 3,651,588. | 19 | 2,897,464. |
| | 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 | | 44,808. | 23 | 37,749. |
| | 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 | | 617,528. | 25 | 477,962. |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 4,933,390. | 26 | 4,016,400. |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 18,897,413. | 27 | 17,725,306. |
| | 28 | Temporarily restricted net assets | | 623,488. | 28 | 630,121. |
| | 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 | | 19,520,901. | 33 | 18,355,427. |
| | 34 | Total liabilities and net assets/fund balances | | 24,454,291. | 34 | 22,371,827. |

Form 990 (2015)

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12-16-15



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## Part XI Reconciliation 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 | 4,396,915. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 5,671,381. |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | <1,274,466.> |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 19,520,901. |
| 5 | Net unrealized gains (losses) on investments | 5 | 108,992. |
| 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 | 18,355,427. |

## 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<br>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 | | X |
| | 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<br>☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | X | |
| | 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<br>☒ 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 | X | |
| | 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 | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | | |

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

OMB No 1545-0047
**2015**
**Open to Public Inspection**

**If the organization answered "Yes," on 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," on 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," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

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

| Name of organization | Employer identification number |
|---|---|
| OHIO STATE BAR ASSOCIATION | 31-4271520 |

## 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- |
|---|---|---|---|---|
| OHIO LAWPAC | COLUMBUS, OH 43204 | 31-6321625 | 0. | 26,945. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule C (Form 990 or 990-EZ) 2015**

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10-05-15

SEE PART IV FOR CONTINUATION

**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) | | |
| **b** Total lobbying expenditures to influence a legislative body (direct lobbying) | | |
| **c** Total lobbying expenditures (add lines 1a and 1b) | | |
| **d** Other exempt purpose expenditures | | |
| **e** Total exempt purpose expenditures (add lines 1c and 1d) | | |
| **f** Lobbying nontaxable amount Enter the amount from the following table in both columns | | |

| 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 |

| | (a) | (b) |
|---|---|---|
| **g** Grassroots nontaxable amount (enter 25% of line 1f) | | |
| **h** Subtract line 1g from line 1a If zero or less, enter -0- | | |
| **i** Subtract line 1f from line 1c. If zero or less, enter -0- | | |

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ 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 separate instructions for lines 2a through 2f.)**

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year (or fiscal year beginning in) | **(a)** 2012 | **(b)** 2013 | **(c)** 2014 | **(d)** 2015 | **(e)** Total |
|---|---|---|---|---|---|
| **2a** Lobbying nontaxable amount | | | | | |
| **b** Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| **c** Total lobbying expenditures | | | | | |
| **d** Grassroots nontaxable amount | | | | | |
| **e** Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| **f** Grassroots lobbying expenditures | | | | | |

**Schedule C (Form 990 or 990-EZ) 2015**

532042
10-05-15

**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 on 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 | | X |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | X |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | | X |

**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 | 2,761,017. |
| 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 | 114,281. |
| b | Carryover from last year | 2b | |
| c | Total | 2c | 114,281. |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | 138,051. |
| 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 | <23,770.> |

**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, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

PART I-C CONTINUATION FOR INCOMPLETE NAME/ADDRESS INFORMATION:

OHIO LAWPAC

1700 LAKE SHORE DRIVE COLUMBUS, OH 43204

SCHEDULE C, PART I-C

THE ASSOCIATION OPERATES A POLITICAL ACTION COMMITTEE CALLED THE OHIO

**Part IV Supplemental Information** *(continued)*

LAWPAC.

**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
**2015**
Open to Public Inspection

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

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

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of 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" on 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 a 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 Tax 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, handling of violations, and enforcing conservation easements during the year
▶ ____________

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 Revenue included on 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" on 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, for escrow or custodial account liability? ☐ Yes ☐ No

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

**Part V** **Endowment Funds.** Complete if the organization answered "Yes" on 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 on 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" on line 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" on 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 | | 880,927. | | 880,927. |
| b Buildings | | 4,810,825. | 2,877,136. | 1,933,689. |
| c Leasehold improvements | | | | |
| d Equipment | | 4,336,073. | 3,419,528. | 916,545. |
| e Other | | 178,862. | 140,630. | 38,232. |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶ | | | | 3,769,393. |

## Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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 | 2,300,000. | COST |
| (3) Other | | |
| (A) DEFERRED COMPENSATION | | |
| (B) AGREEMENTS | 477,962. | COST |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 2,777,962. | |

## Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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 |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | | |

## Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15.

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

## Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) OBLIGATIONS UNDER DEFERRED | |
| (3) COMPENSATION AGREEMENTS | 477,962. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 477,962. |

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" on Form 990, Part IV, line 12a

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 4,512,236. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains (losses) on investments | 2a | 108,992. | | |
| 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 | 108,992. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 4,403,244. |
| 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 | <6,329.> | | |
| c | Add lines **4a** and **4b** | | | 4c | <6,329.> |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | 4,396,915. |

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 5,677,710. |
| 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 | 5,677,710. |
| 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 | <6,329.> | | |
| c | Add lines **4a** and **4b** | | | 4c | <6,329.> |
| 5 | Total expenses Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)* | | | 5 | 5,671,381. |

## 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

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES -6,329.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES -6,329.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

**Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.**

**▶ Attach to Form 990.**

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

OMB No 1545-0047

**2015**

**Open to Public Inspection**

Name of the organization: OHIO STATE BAR ASSOCIATION

**Employer identification number:** 31-4271520

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

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

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

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| OHIO LAWYERS ASSISTANCE PROGRAM 1650 LAKE SHORE DRIVE, STE 375 COLUMBUS, OH 43204 | 34-1675796 | 501(C)(3) | 50,000. | 0. | | | SUPPORTS OSBA'S MISSION |
| OHIO STATE LEGAL SERVICES ASSOCIATION - 555 BUTTLES AVENUE - COLUMBUS, OH 43215 | 31-0718185 | 501(C)(3) | 5,000. | 0. | | | SUPPORTS OSBA'S MISSION |
| OHIO CENTER FOR LAW-RELATED EDUCATION - 1700 LAKE SHORE DRIVE - COLUMBUS, OH 43204 | 31-1124428 | 501(C)(3) | 45,000. | 0. | | | SUPPORTS OSBA'S MISSION |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

3 Enter total number of other organizations listed in the line 1 table ▶ 0.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) (2015)**

532101
10-28-15

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

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

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2:

OSBA PROVIDES UNRESTRICTED GRANTS TO PRE-SELECTED IRC SEC. 501(C)(3) PUBLIC CHARITIES WHOSE MISSION IS CONSISTENT WITH OSBA'S MISSION. AS SUCH, IT DOES NOT MONITOR THE USE OF THESE FUNDS.

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

OMB No 1545-0047
**2015**
**Open To Public Inspection**

Name of the organization: OHIO STATE BAR ASSOCIATION
**Employer identification number** 31-4271520

**Part I** **Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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 the 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
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| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total | | | | | | ▶ $ | | | | | | |

**Part III** **Grants or Assistance Benefiting 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 |
|---|---|---|---|---|
| | | | | |
| | | | | |
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**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 |
|---|---|---|---|---|---|
| DENNY RAMEY | A FORMER OFFICER OF | 28,263. | CONSULTING | | X |
| WILLIAM WEISENBERG | A FORMER ASSISTANT | 28,897. | CONSULTING | | X |
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**Part V** **Supplemental Information**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: DENNY RAMEY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

A FORMER OFFICER OF OSBA

(A) NAME OF PERSON: WILLIAM WEISENBERG

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

A FORMER ASSISTANT EXECUTIVE DIRECTOR OF OSBA

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 990-EZ 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

2015

Open to Public Inspection

| Name of the organization | Employer identification number |
|---|---|
| OHIO STATE BAR ASSOCIATION | 31-4271520 |

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

AT THE OSBA ALL-OHIO LEGAL FORUM, AS WELL AS THROUGH A VARIETY OF OTHER EVENTS, INCLUDING THE MIDWEST LABOR AND EMPLOYMENT LAW CONFERENCE, THE ADVANCED PROBATE LAW SEMINAR, THE CORPORATE COUNSEL INSTITUTE, AND THE OSBA LEGAL TECHNOLOGY AND PRACTICE MANAGEMENT CONFERENCE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

SOME OF THE NEWSLETTERS PUBLISHED BY THE OSBA INCLUDE THE PARALEGAL/LEGAL ASSISTANT NEWS, SECTION NEWSLETTERS, AND SPECIAL PUBLICATIONS.

FORM 990, PART VI, SECTION A, LINE 6:

ANY PERSON DULY ADMITTED TO THE PRACTICE OF LAW, AND NOT PROHIBITED FROM BEING ADMITTED TO THE PRACTICE OF LAW IN OHIO, MAY BECOME A REGULAR MEMBER OF THE ASSOCIATION. MEMBERS MUST FIRST APPLY FOR MEMBERSHIP TO THE ASSOCIATION THROUGH A WRITTEN APPLICATION PROCESS. REGULAR MEMBERS HAVE LIMITED RIGHTS TO VOTE ON CERTAIN ISSUES REGARDING THE GOVERNANCE OF THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 7A:

AT THE MEETING BEFORE THE COMMENCEMENT OF THE CURRENT PRESIDENT'S TERM OF OFFICE, THE PRESIDENT-ELECT IS ELECTED BY THE REGULAR MEMBERS OF THE ASSOCIATION. REGULAR MEMBERS OF THE ASSOCIATION ALSO ELECTS REPRESENTATIVES FOR EACH DISTRICT TO SERVE ON THE COUNCIL OF DELEGATES.

FORM 990, PART VI, SECTION A, LINE 7B:

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

THE COUNCIL OF DELEGATES CONSIDERS AND ACTS UPON ALL RESOLUTIONS BEFORE IT RELATIVE TO THE PROMOTION OF THE PURPOSES OF THE ASSOCIATION SUBMITTED TO THE COUNCIL BY ANY OF ITS MEMBERS, BY AN ASSOCIATION MEMBER, OR BY ANY LOCAL BAR ASSOCIATION OF THE STATE.

FORM 990, PART VI, SECTION B, LINE 11:

THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. OSBA GENERAL COUNSEL, CHIEF FINANCIAL OFFICER, AND EXECUTIVE DIRECTOR REVIEW THE FORM 990 AND SUBMIT IT TO THE AUDIT COMMITTEE FOR CONSIDERATION. THE FORM 990 IS THEN TYPICALLY SUBMITTED TO THE FULL BOARD OF GOVERNORS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE OHIO STATE BAR ASSOCIATION (OSBA) HAS TWO SEPARATE CONFLICT OF INTEREST POLICIES. UNDER THE BOARD OF GOVERNORS' CONFLICT OF INTEREST POLICY, BOARD MEMBERS WILL ANNUALLY RECEIVE A COPY OF THE CONFLICT OF INTEREST POLICY AND ARE REQUIRED TO SUBMIT CONFLICT OF INTEREST DISCLOSURES ANNUALLY. THE DISCLOSURES ARE THEN REVIEWED BY THE COORDINATING COMMITTEE. ANY CONFLICTS OF INTEREST ARE REVIEWED BY THE ENTIRE BOARD OF GOVERNORS. UNDER THE EMPLOYEES' CONFLICT OF INTEREST POLICY, ALL EMPLOYEES COVERED BY THE POLICY WILL, ON AN ANNUAL BASIS, DISCLOSE OR UPDATE TO THE PRESIDENT ON A FORM PROVIDED BY THE OSBA THEIR INTEREST THAT COULD GIVE RISE TO CONFLICTS OF INTEREST, SUCH AS A LIST OF FAMILY MEMBERS, SUBSTANTIAL BUSINESS INVESTMENT HOLDINGS, AND OTHER TRANSACTIONS OR AFFILIATIONS WITH BUSINESS AND OTHER ORGANIZATIONS OR THOSE OF FAMILY MEMBERS.

FORM 990, PART VI, SECTION B, LINE 15:

THE POLICY FOR DETERMINING COMPENSATION OF THE ORGANIZATION'S EXECUTIVE DIRECTOR/CEO IS AS FOLLOWS: THE PRIMARY EVALUATORS OF THE EXECUTIVE

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

DIRECTOR'S PERFORMANCE ARE THE PRESIDENT, PRESIDENT-ELECT AND IMMEDIATE PAST PRESIDENT. THEY GATHER INFORMATION FROM MEMBERS OF THE BOARD OF GOVERNORS. IN JUNE, SOME COMBINATION OF THE PRESIDENT, PRESIDENT-ELECT AND IMMEDIATE PAST PRESIDENT CONDUCT A PERFORMANCE REVIEW WITH THE EXECUTIVE DIRECTOR. IN SEPTEMBER, THE PRESIDENT RECOMMENDS TO THE BOARD OF GOVERNORS' BUDGET AND HEADQUARTERS COMMITTEE THE SALARY AND OTHER COMPENSATION ITEMS FOR THE EXECUTIVE DIRECTOR FOR THE FOLLOWING CALENDAR YEAR. THE BUDGET AND HEADQUARTERS COMMITTEE CONSIDERS THIS RECOMMENDATION AND RECOMMENDS A COMPENSATION PACKAGE TO THE FULL BOARD. ONCE THE BOARD DECIDES ON THE EXECUTIVE DIRECTOR'S COMPENSATION FOR THE YEAR, THE PRESIDENT SETS FORTH THE DETAILS IN A LETTER TO THE EXECUTIVE DIRECTOR AT HIS/HER HOME ADDRESS. IN DETERMINING THE COMPENSATION OF THE EXECUTIVE DIRECTOR, THE PRESIDENT AND BOARD MUST AT LEAST ONCE EVERY THREE YEARS ENAGAGE AN OUTSIDE ORGANIZATION TO CONDUCT AN EXECUTIVE COMPENSATION REVIEW FOR THE EXECUTIVE DIRECTOR. SUCH REVIEW SHOULD COMPARE THE SALARY AND TOTAL COMPENSATION OF THE OSBA EXECUTIVE DIRECTOR WITH COMPETITIVE MARKET DATA OF NON-PROFIT MEMBERSHIP ORGANIZATIONS WITH OPERATING BUDGETS OF A SIZE SIMILAR TO OSBA'S. IN 2014, OSBA CONTRACTED WITH A THIRD PARTY CONSULTANT TO PERFORM A COMPREHENSIVE COMPENSATION STUDY. THE STUDY INCLUDED SALARIES FROM BOTH FOR PROFIT AND NON-PROFIT ENTITIES. THE PROCESS FOR DETERMINING THE COMPENSATION OF EMPLOYEES OTHER THAN THE EXECUTIVE DIRECTOR IS AS FOLLOWS: EACH YEAR, ALL SUPERVISING EMPLOYEES MUST HOLD AN ANNUAL PERFORMANCE REVIEW WITH EACH EMPLOYEE WHO REPORTS TO THEM. FOLLOWING THE PERFORMANCE REVIEW, THE SUPERVISORS MAKE SALARY ADJUSTMENT RECOMMENDATIONS TO THEIR SUPERVISORS FOR EACH OF HIS OR HER DIRECT REPORTS. THE RECOMMENDATION IS BASED ON 1) THE PERFORMANCE OF THE EMPLOYEE, 2) THE INCREASE OR DECREASE IN THE CONSUMER PRICE INDEX AS REPORTED VIA THE US GOVERNMENT WEBSITE, 3) CURRENT ECONOMIC CONDITIONS IN COLUMBUS, AND, IN THE CASE OF EXECUTIVE STAFF, THE

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

USA, 4) TO THE EXTENT THEY ARE AVAILABLE AND APPLICABLE, COMPARABLE SALARIES AND OTHER FORMS OF COMPENSATION, 5) OTHER FACTORS AS MAY BE APPROPRIATE. THE EXECUTIVE DIRECTOR AND ASSISTANT EXECUTIVE DIRECTORS REVIEW ALL OF THE SALARIES (EXCEPT THOSE OF THE ASSISTANT EXECUTIVE DIRECTORS) AND DETERMINE WHETHER MODIFICATIONS ARE WARRANTED AT THE SEPTEMBER OR NOVEMBER MEETING OF THE OSBA BOARD OF GOVERNORS. THE EXECUTIVE DIRECTOR SUBMITS A BUDGET REQUEST FOR THE TOTAL DOLLARS NEEDED FOR COMPENSATION FOR THE FOLLOWING CALENDAR YEAR.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC. IT MAKES ITS TAX RETURN AVAILABLE UPON REQUEST.

PART XII, LINE 2C

THE ORGANIZATION HAS A COMMITTEE THAT OVERSEES THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTS AN INDEPENDENT ACCOUNTANT. THE PROCESS BY WHICH THE ORGANIZATION OVERSEES THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED SINCE THE PREVIOUS YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

# Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2015
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Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| LAPCO R/E HOLDINGS LLC - 46-2932720<br>1700 LAKE SHORE DRIVE<br>COLUMBUS, OH 43204 | REAL ESTATE HOLDINGS | OHIO | | | OSBA4PRO LLC |
| | | | | | |
| | | | | | |
| | | | | | |

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | No |
|---|---|---|---|---|---|---|---|
| OHIO LAWPAC - 31-6321625<br>1700 LAKE SHORE DRIVE<br>COLUMBUS, OH 43204 | POLITICAL ACTION COMMITTEE | OHIO | 527 | N/A | OHIO STATE BAR ASSOCIATION | X | |
| OHIO STATE LEGAL SERVICES ASSOCIATION - 31-0718185, 555 BUTTLES AVENUE, COLUMBUS, OH 43215 | EQUAL ACCESS TO JUSTICE | OHIO | 501(C)(3) | LINE 7 | OHIO STATE BAR ASSOCIATION | X | |
| OHIO STATE BAR FOUNDATION - 31-6054093<br>PO BOX 16562<br>COLUMBUS, OH 43216 | PROMOTE PURSUIT OF JUSTICE AND UNDERSTANDING OF THE LAW | OHIO | 501(C)(3) | LINE 7 | OHIO STATE BAR ASSOCIATION | X | |
| OHIO CENTER FOR LAW RELATED EDUCATION - 31-1124428, 1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204 | LAW EDUCATION | OHIO | 501(C)(3) | LINE 7 | OHIO STATE BAR ASSOCIATION | X | |

**Part II** **Continuation of Identification of Related Tax-Exempt Organizations**

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled organization? Yes | No |
|---|---|---|---|---|---|---|---|
| OHIO LAWYERS ASSISTANCE PROGRAM, INC. - 34-1675796, 1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204 | INTERVENTION AND COUNSELING FOR THE LEGAL COMMUNITY | OHIO | 501(C)(3) | LINE 7 | OHIO STATE BAR ASSOCIATION | X | |

**Part III** **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
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**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? Yes | (i) No |
|---|---|---|---|---|---|---|---|---|---|
| OHIO BAR LIABILITY INSURANCE COMPANY - 31-0947214, 1650 LAKE SHORE DRIVE, COLUMBUS, OH 43204 | INSURANCE | OH | OHIO STATE BAR ASSOCIATION | C CORP | | | 100% | X | |
| 1650 LAKE SHORE INC - 31-1394604 1650 LAKE SHORE DRIVE COLUMBUS, OH 43204 | REAL ESTATE | OH | OHIO BAR LIABILITY INSURANCE | C CORP | | | 100% | X | |
| OSBA4PRO LLC - 46-5362825 1700 LAKE SHORE DRIVE COLUMBUS, OH 43204 | REAL ESTATE HOLDINGS | OH | OHIO STATE BAR ASSOCIATION | C CORP | | | 100% | X | |
| NDR4OSBA LLC - 46-3190023 1700 LAKE SHORE DRIVE COLUMBUS, OH 43204 | ADVERTISING CO-OP HOLDINGS | OH | OHIO STATE BAR ASSOCIATION | C CORP | | | 100% | X | |
| OBLIC HOLDINGS, LLC - 46-5150262 1650 LAKE SHORE DRIVE COLUMBUS, OH 43204 | INSURANCE | OH | OHIO BAR LIABILITY INSURANCE | C CORP | | | 100% | X | |



SEE PART VII FOR CONTINUATIONS

**Part V** **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

| | | | Yes | No |
|---|---|---|---|---|
| **Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule. | | | | |
| 1 | During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | | |
| a | Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | 1a | X | |
| b | Gift, grant, or capital contribution to related organization(s) | 1b | X | |
| c | Gift, grant, or capital contribution from related organization(s) | 1c | X | |
| d | Loans or loan guarantees to or for related organization(s) | 1d | X | |
| e | Loans or loan guarantees by related organization(s) | 1e | | X |
| f | Dividends from related organization(s) | 1f | | X |
| g | Sale of assets to related organization(s) | 1g | | X |
| h | Purchase of assets from related organization(s) | 1h | | X |
| i | Exchange of assets with related organization(s) | 1i | | X |
| j | Lease of facilities, equipment, or other assets to related organization(s) | 1j | X | |
| k | Lease of facilities, equipment, or other assets from related organization(s) | 1k | | X |
| l | Performance of services or membership or fundraising solicitations for related organization(s) | 1l | X | |
| m | Performance of services or membership or fundraising solicitations by related organization(s) | 1m | | X |
| n | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | | X |
| o | Sharing of paid employees with related organization(s) | 1o | | X |
| p | Reimbursement paid to related organization(s) for expenses | 1p | | X |
| q | Reimbursement paid by related organization(s) for expenses | 1q | X | |
| r | Other transfer of cash or property to related organization(s) | 1r | | X |
| s | Other transfer of cash or property from related organization(s) | 1s | X | |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|---|---|---|---|
| (1) OHIO LAWYER'S ASSISTANCE PROGRAM | B | 50,000. | CASH |
| (2) OHIO STATE BAR FOUNDATION | A | 15. | CASH |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

**Part VI** **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners sec 501(c)(3) orgs? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
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## Part VII Supplemental Information

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

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

1650 LAKE SHORE INC

DIRECT CONTROLLING ENTITY: OHIO BAR LIABILITY INSURANCE COMPANY

NAME OF RELATED ORGANIZATION:

OBLIC HOLDINGS, LLC

DIRECT CONTROLLING ENTITY: OHIO BAR LIABILITY INSURANCE COMPANY