

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form 8879-EO

For calendar year 2013, or fiscal year beginning JUL 1, 2013, and ending JUN 30, 2014

2013

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Name of exempt organization

Employer identification number

INSTITUTE FOR JUSTICE

52-1744337

Name and title of officer

WILLIAM H MELLOR PRESIDENT

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

Table with 5 rows (1a-5a) and 2 columns (b Total revenue, b Total tax, b Tax based on investment income, b Balance Due). Includes handwritten amounts like 24,613,587.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize RUBINO AND COMPANY, CHARTERED to enter my PIN 44337. ERO firm name. Enter five numbers, but do not enter all zeros.

as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature: William H Mellor Date: 1/30/15

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

52534999999 do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: [Signature] Date: 2/02/2015

ERO Must Retain This Form - See Instructions Do Not Submit This Form To the IRS Unless Requested To Do So

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Open to Public Inspection

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

A For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INSTITUTE FOR JUSTICE Doing Business As		D Employer identification number 52-1744337
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number 703-682-9320
	901 NORTH GLEBE ROAD 900		G Gross receipts \$ 27,387,248.
	City or town, state or province, country, and ZIP or foreign postal code ARLINGTON, VA 22203		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
	F Name and address of principal officer: WILLIAM H. MELLOR SAME AS C ABOVE		H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.IJ.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1991
			M State of legal domicile: DC

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	103
	6	Total number of volunteers (estimate if necessary)	6	50
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 18,598,848.	Current Year 23,917,519.
	9	Program service revenue (Part VIII, line 2g)	167,000.	514,651.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	162,819.	181,417.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,928,667.	24,613,587.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,652,438.	9,545,871.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	4,500.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	1,082,044.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,155,170.	4,542,454.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,812,108.	14,088,325.	
19	Revenue less expenses. Subtract line 18 from line 12	6,116,559.	10,525,262.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 42,372,492.	End of Year 54,270,467.
	21	Total liabilities (Part X, line 26)	650,223.	1,025,842.
	22	Net assets or fund balances. Subtract line 21 from line 20	41,722,269.	53,244,625.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	WILLIAM H. MELLOR, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	JENNY E. HERRERA, CPA				P00252755
Firm's name	RUBINO AND COMPANY, CHARTERED			Firm's EIN 52-1186096	
	Firm's address 6903 ROCKLEDGE DRIVE BETHESDA, MD 20817-1818			Phone no. 301-564-3636	

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

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission:

THROUGH STRATEGIC LITIGATION, TRAINING, COMMUNICATION, ACTIVISM AND RESEARCH, THE INSTITUTE FOR JUSTICE(IJ) ADVANCES A RULE OF LAW UNDER WHICH INDIVIDUALS CAN CONTROL THEIR DESTINIES AS FREE AND RESPONSIBLE MEMBERS OF SOCIETY. IJ LITIGATES TO SECURE ECONOMIC LIBERTY, SCHOOL

2 Did the organization undertake any significant program services during the year which were not listed on

the prior Form 990 or 990-EZ? Yes No X

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

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

TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS THROUGH LITIGATION; EDUCATE THE PUBLIC ABOUT ISSUES VITAL TO LIBERTY THROUGH MEDIA RELATIONS AND OUTREACH EVENTS; TRAIN LAWYERS AND STUDENTS TO PRESERVE CIVIL LIBERTIES. SEE SCHEDULE O FOR A LIST OF CASES IN LITIGATION.

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

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

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

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

4e Total program service expenses 11,625,757.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 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? <i>If so, complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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

Table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Contains questions about Form 1096, Form W-2G, Form W-3, Form 8886-T, Form 8899, Form 1098-C, Form 4966, Form 1041, and Form 720.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 11; 1b Enter the number of voting members included... 10; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... 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... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? 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. X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? X; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? 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 X; b Other officers or key employees of the organization 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? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? X

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CA, CT, FL, GA, HI, IL, KS, KY, ME
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.
[X] 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, physical address, and telephone number of the person who possesses the books and records of the organization: STEVEN ANDERSON - 703-682-9320
901 NORTH GLEBE RD, SUITE 900, ARLINGTON, VA 22203

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM H. MELLOR PRES. & GENERAL COUNSEL	40.00	X		X				474,108.	0.	145,174.
(2) DAVID B. KENNEDY DIRECTOR & CHAIRMAN	1.00	X						0.	0.	0.
(3) MARY STIEFEL DIRECTOR	1.00	X						0.	0.	0.
(4) JAMES LINTOTT DIRECTOR	1.00	X						0.	0.	0.
(5) ABIGAIL THERNSTROM DIRECTOR	1.00	X						0.	0.	0.
(6) ARTHUR DANTCHIK DIRECTOR	1.00	X						0.	0.	0.
(7) STEPHEN W. MODZELEWSKI DIRECTOR	1.00	X						0.	0.	0.
(8) ROBERT GELFOND DIRECTOR	1.00	X						0.	0.	0.
(9) WILLIAM DUNN DIRECTOR	1.00	X						0.	0.	0.
(10) KEN LEVY DIRECTOR	1.00	X						0.	0.	0.
(11) ROBERT A. LEVY DIRECTOR	1.00	X						0.	0.	0.
(12) STEVEN ANDERSON MANAGING VP-CFO/SECRETARY/TREASURER	40.00			X				183,407.	0.	30,003.
(13) DEBORAH SIMPSON VP OF STATE OFFICES	40.00				X			184,971.	0.	34,312.
(14) JOHN KRAMER VP FOR COMMUNICATIONS	40.00				X			261,143.	0.	52,924.
(15) DANA BERLINER LITIGATION DIRECTOR	40.00				X			236,983.	0.	38,857.
(16) BETH STEVENS VP FOR DEVELOPMENT	40.00				X			187,976.	0.	35,864.
(17) SCOTT BULLOCK SENIOR ATTORNEY	40.00					X		237,517.	0.	37,628.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CLARK NEILY SENIOR ATTORNEY	40.00					X		195,605.	0.	35,241.
(19) JEFFREY ROWES SENIOR ATTORNEY	40.00					X		192,408.	0.	33,141.
(20) ROBERT GALL SENIOR ATTORNEY	40.00					X		194,639.	0.	32,803.
(21) RICHARD KOMER SENIOR ATTORNEY	40.00					X		162,588.	0.	26,925.
1b Sub-total								2,511,345.	0.	502,872.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,511,345.	0.	502,872.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **24**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
APPLIED INTELLIGENCE GROUP 5005 N. 14TH STREET, ARLINGTON, VA 22205	IT CONSULTING	143,635.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,931,340.	1,586,640.	99,025.	245,675.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,107,843.	5,364,213.	480,188.	263,442.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	530,227.	435,097.	61,737.	33,393.
9 Other employee benefits	488,564.	399,862.	53,042.	35,660.
10 Payroll taxes	487,897.	418,070.	40,473.	29,354.
11 Fees for services (non-employees):				
a Management				
b Legal	152,526.	138,698.		13,828.
c Accounting	74,140.		74,140.	
d Lobbying	2,021.	2,021.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	576,950.	539,275.	30,185.	7,490.
12 Advertising and promotion	181,869.	180,759.	1,110.	
13 Office expenses	1,031,504.	566,138.	148,758.	316,608.
14 Information technology	181,433.	23,317.	156,740.	1,376.
15 Royalties				
16 Occupancy	1,193,714.	958,380.	138,304.	97,030.
17 Travel	582,587.	563,220.	5,325.	14,042.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	109,865.	103,865.	6,000.	
20 Interest	2,498.		2,498.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	302,206.	250,317.	29,577.	22,312.
23 Insurance	121,376.	66,120.	53,422.	1,834.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FILING & COURT FEES	29,765.	29,765.		
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	14,088,325.	11,625,757.	1,380,524.	1,082,044.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,171.	1	1,400.
	2 Savings and temporary cash investments	18,599,628.	2	24,339,803.
	3 Pledges and grants receivable, net	5,478,892.	3	3,646,257.
	4 Accounts receivable, net	11,649.	4	12,097.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			
	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			
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	171,212.	9	230,055.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,076,574.		
	b Less: accumulated depreciation	10b 2,317,928.		
	11 Investments - publicly traded securities	814,509.	10c	758,646.
	12 Investments - other securities. See Part IV, line 11	17,246,038.	11	20,156,625.
	13 Investments - program-related. See Part IV, line 11		12	4,960,861.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	47,393.	14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	42,372,492.	15	164,723.	
		16	54,270,467.	
Liabilities	17 Accounts payable and accrued expenses	461,331.	17	739,393.
	18 Grants payable		18	
	19 Deferred revenue		19	25,137.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	188,892.	25	261,312.
	26 Total liabilities. Add lines 17 through 25	650,223.	26	1,025,842.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	35,891,338.	27	49,103,431.
	28 Temporarily restricted net assets	5,830,931.	28	4,141,194.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	41,722,269.	33	53,244,625.	
34 Total liabilities and net assets/fund balances	42,372,492.	34	54,270,467.	

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	24,613,587.
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,088,325.
3	Revenue less expenses. Subtract line 2 from line 1	3	10,525,262.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,722,269.
5	Net unrealized gains (losses) on investments	5	997,094.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	53,244,625.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

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

Name of the organization INSTITUTE FOR JUSTICE Employer identification number 52-1744337

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
(ii) A family member of a person described in (i) above?
(iii) A 35% controlled entity of a person described in (i) or (ii) above?
h Provide the following information about the supported organization(s).

Table with 3 columns: Question (11g(i), 11g(ii), 11g(iii)), Yes, No

Table with 7 main columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in col. (i) listed in your governing document?, (v) Did you notify the organization in col. (i) of your support?, (vi) Is the organization in col. (i) organized in the U.S., (vii) Amount of monetary support

Total LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Percentage, and Check box. Rows include: 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) 75.23%; 15 Public support percentage from 2012 Schedule A, Part II, line 14 73.72%; 16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [X]; 16b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization []; 17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization []; 17b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization []; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions [].

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

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

Section A. Public Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) ... 15 %; Row 16: Public support percentage from 2012 Schedule A, Part III, line 15 ... 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) ... 17 %; Row 18: Investment income percentage from 2012 Schedule A, Part III, line 17 ... 18 %

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
See separate instructions. Information about Schedule C (Form 990 or 990-EZ) and its
instructions is at www.irs.gov/form990.

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

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

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

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

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

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

Table with 2 columns: Name of organization (INSTITUTE FOR JUSTICE) and Employer identification number (52-1744337)

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV.

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

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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

Schedule C (Form 990 or 990-EZ) 2013

LHA

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	5,383.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	33,334.													
c	Total lobbying expenditures (add lines 1a and 1b)	38,717.													
d	Other exempt purpose expenditures	14,049,608.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	14,088,325.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	854,416.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	213,604.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

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

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

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include questions about lobbying activities like volunteers, paid staff, media, mailings, etc.

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

Table with 3 columns: Question, Yes, No. Rows include questions about dues, lobbying expenditures, and carryover.

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."

Table with 3 columns: Question, Yes, No. Rows include questions about dues, non-deductible lobbying expenditures, and taxable amount.

Part IV Supplemental Information

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

Blank lines for providing supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

Name of the organization INSTITUTE FOR JUSTICE Employer identification number 52-1744337

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply). [] Preservation of land for public use (e.g., recreation or education) [] Preservation of an historically important land area [] Protection of natural habitat [] Preservation of a certified historic structure [] Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
Table: Held at the End of the Tax Year. Rows: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No)
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No)
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Temporarily restricted endowment _____%
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,243,813.	1,092,412.	151,401.
d Equipment		1,671,929.	1,225,516.	446,413.
e Other		160,832.		160,832.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				758,646.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) HEDGE FUND	4,960,861.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	4,960,861.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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" to 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" to 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) DEFERRED RENT	108,117.
(3) CAPITAL LEASE LIABILITY	27,363.
(4) GIFT ANNUITY	125,832.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	261,312.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 25,610,681, adjusted to 24,613,587.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 14,088,325, adjusted to 14,088,325.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization: **INSTITUTE FOR JUSTICE** Employer identification number: **52-1744337**

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

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

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

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

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

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

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

PUBLIC INSPECTION

PUBLIC INSPECTION

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

3 Enter total number of other organizations or entities

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* Yes No

Part V Supplemental Information

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

Lined area for supplemental information.

SCHEDULE J (Form 990)

Compensation Information

2013

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990. See separate instructions.

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

Department of the Treasury Internal Revenue Service

Name of the organization

INSTITUTE FOR JUSTICE

Employer identification number

52-1744337

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

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

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

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

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

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

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

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Table with 3 columns: Question, Yes, No. Rows 1a-9 with 'X' marks in Yes/No columns.

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) WILLIAM H. MELLOR PRES. & GENERAL COUNSEL	(i) 402,108.	(ii) 72,000.	(iii) 0.	126,000.	19,174.	619,282.	0.
(2) STEVEN ANDERSON MANAGING VP-CFO/SECRETARY/TREASURER	(i) 168,407.	(ii) 15,000.	(iii) 0.	23,369.	6,634.	213,410.	0.
(3) DEBORAH SIMPSON VP OF STATE OFFICES	(i) 184,971.	(ii) 0.	(iii) 0.	27,237.	7,075.	219,283.	0.
(4) JOHN KRAMER VP FOR COMMUNICATIONS	(i) 246,143.	(ii) 15,000.	(iii) 0.	33,750.	19,174.	314,067.	0.
(5) DANA BERLINER LITIGATION DIRECTOR	(i) 231,983.	(ii) 5,000.	(iii) 0.	31,508.	7,349.	275,840.	0.
(6) BETH STEVENS VP FOR DEVELOPMENT	(i) 172,976.	(ii) 15,000.	(iii) 0.	28,641.	7,223.	223,840.	0.
(7) SCOTT BULLOCK SENIOR ATTORNEY	(i) 227,517.	(ii) 10,000.	(iii) 0.	30,280.	7,348.	275,145.	0.
(8) CLARK NEILY SENIOR ATTORNEY	(i) 185,605.	(ii) 10,000.	(iii) 0.	28,468.	6,773.	230,846.	0.
(9) JEFFREY ROWES SENIOR ATTORNEY	(i) 182,408.	(ii) 10,000.	(iii) 0.	25,935.	7,206.	225,549.	0.
(10) ROBERT GALL SENIOR ATTORNEY	(i) 184,639.	(ii) 10,000.	(iii) 0.	25,592.	7,211.	227,442.	0.
(11) RICHARD KOMER SENIOR ATTORNEY	(i) 157,588.	(ii) 5,000.	(iii) 0.	19,907.	7,018.	189,513.	0.
	(i) 0.	(ii) 0.	(iii) 0.	0.	0.	0.	0.

PUBLIC INSPECTION

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Part III Supplemental Information

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

PART I, LINE 4B:

A \$75,000 CONTRIBUTION TO A SEC. 457(F) PLAN FOR WILLIAM H. MELLOR WAS AUTHORIZED AND FUNDED IN THE FISCAL YEAR ENDING JUNE 30, 2014.

PART I, LINE 7:

THE COMPENSATION COMMITTEE DETERMINES, ON AN ANNUAL BASIS, THE BONUS TO BE AWARDED TO THE PRESIDENT OF THE INSTITUTE. FOR ALL OTHERS, BONUSES ARE DETERMINED BY THE PRESIDENT OF THE INSTITUTE ON AN ANNUAL BASIS. ALL BONUSES ARE BASED UPON A BOARD APPROVED BUDGET.

PUBLIC INSPECTION

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SCHEDULE L (Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2013

Open To Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization INSTITUTE FOR JUSTICE Employer identification number 52-1744337

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

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

Table with 4 main columns: (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.

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization? (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

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

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

Table with 5 columns: (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). Row 1: STEVEN SIMPSON, HUSBAND OF DEBORAH, 123,946., REGULAR EMP, No (X).

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: STEVEN SIMPSON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

HUSBAND OF DEBORAH SIMPSON, VP OF STATE OFFICES

(D) DESCRIPTION OF TRANSACTION: REGULAR EMPLOYEE OF THE INSTITUTE

Noncash Contributions

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

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

2013

Open to Public
Inspection

Name of the organization: **INSTITUTE FOR JUSTICE** Employer identification number: **52-1744337**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	33	1,432,963.	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

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

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? **X**
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? **X**
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **X**
- b If "Yes," describe in Part II.
- 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	

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

Schedule M (Form 990) (2013)

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

SCHEDULE M, LINE 32B:

THE INSTITUTE UTILIZES A BROKERAGE FIRM TO SELL DONATED
SECURITIES AND OTHER INVESTMENT VEHICLES.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2013

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

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

Name of the organization

INSTITUTE FOR JUSTICE

Employer identification number

52-1744337

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CHOICE, PRIVATE PROPERTY RIGHTS, FREEDOM OF SPEECH AND OTHER VITAL
INDIVIDUAL LIBERTIES, AND TO RESTORE CONSTITUTIONAL LIMITS ON THE POWER
OF GOVERNMENT. IN ADDITION, IJ TRAINS LAW STUDENTS, LAWYERS AND POLICY
ACTIVISTS IN THE TACTICS OF PUBLIC INTEREST LITIGATION. THROUGH THESE
ACTIVITIES, IJ CHALLENGES THE IDEOLOGY OF THE WELFARE STATE AND
ILLUSTRATES AND EXTENDS THE BENEFITS OF FREEDOM TO THOSE WHOSE FULL
ENJOYMENT OF LIBERTY IS DENIED BY GOVERNMENT.

FORM 990, PART VI, SECTION A, LINE 1:

WILLIAM H. MELLOR SERVES AS PRESIDENT & GENERAL COUNSEL AND IS
EMPLOYED BY THE ORGANIZATION.

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

THE FORM 990 WAS REVIEWED BY THE INSTITUTE'S AUDIT COMMITTEE
IN CONSULTATION WITH THE INSTITUTE'S INDEPENDENT AUDITORS, AS NECESSARY.
AFTER REVIEW BY THE AUDIT COMMITTEE, THE FORM 990 WAS DISTRIBUTED TO THE
FULL BOARD OF DIRECTORS.

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

ON AN ANNUAL BASIS BOTH THE BOARD OF DIRECTORS AND EVERY
EMPLOYEE REVIEW THE CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY
CONFLICTS WITH THE INSTITUTE. THE BOARD OF DIRECTORS REVIEWS THE POLICY AT
OR AROUND ITS FINAL MEETING OF THE FISCAL YEAR AND EACH MEMBER PROVIDES
WRITTEN ACKNOWLEDGEMENT. EVERY EMPLOYEE RECEIVES AN ELECTRONIC COPY OF THE
POLICY. ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT

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OR OTHERWISE REPORTED BY THE PRESIDENT AND REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS, LESS ANY MEMBER THAT MAY HAVE A CONFLICT OR POTENTIAL CONFLICT.

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

THE PRESIDENT/GENERAL COUNSEL'S COMPENSATION IS SET BY THE BOARD OF DIRECTORS AT THE FALL BOARD MEETING. THE CHIEF FINANCIAL OFFICER PROVIDES THE BOARD'S COMPENSATION COMMITTEE WITH PRESENT AND PAST COMPENSATION AMOUNTS FOR THE PRESIDENT/GENERAL COUNSEL, AS WELL AS COMPARABLE DATA FROM THE MOST RECENTLY AVAILABLE FORM 990 FOR SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. THE CFO ALSO ANNUALLY ENGAGES AN OUTSIDE VENDOR TO PROVIDE AN INDEPENDENT COMPENSATION SURVEY. THE FULL BOARD (EXCEPT FOR THE PRESIDENT/GENERAL COUNSEL, WHO IS RECUSED) THEN VOTES TO DETERMINE COMPENSATION AND THE DECISION IS CONTEMPORANEOUSLY RECORDED AND COMMUNICATED TO THE CFO BY THE CHAIRMAN AND PLACED IN THE PRESIDENT/GENERAL COUNSEL'S CONFIDENTIAL EMPLOYMENT FILE.

DURING THE SUMMER BOARD MEETING, THE BOARD OF DIRECTORS AUTHORIZES FORECASTED COMPENSATION INCREASES FOR OTHER OFFICERS AND KEY EMPLOYEES THROUGH ITS APPROVAL OF THE NEXT FISCAL YEAR'S BUDGET. IN DETERMINING THE FISCAL YEAR BUDGET, THE COMPENSATION AMOUNTS OF OTHER OFFICERS AND KEY EMPLOYEES ARE DETERMINED IN COMPARISON TO SIMILARLY SITUATED OFFICERS AND KEY EMPLOYEES AT SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. SUCH DETERMINATION IS CONTEMPORANEOUSLY SUBSTANTIATED THROUGH RECORDATION OF THE PASSAGE OF THE BUDGET. THE COMPENSATION DETERMINATION IS PLACED IN THE OFFICER OR OTHER KEY EMPLOYEE'S CONFIDENTIAL EMPLOYMENT FILE.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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AL, AK, AR, CA, CT, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OK, OR, PA
RI, SC, TN, UT, VA, WV, WI

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

THE INSTITUTE'S 990 AND FINANCIAL STATEMENTS ARE AVAILABLE ON
ITS AND OTHER WEBSITES. THE INSTITUTE'S 990, FINANCIAL STATEMENTS, AND
OTHER IRS DOCUMENTATION, GOVERNING DOCUMENTS AND CERTAIN OTHER POLICIES ARE
AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE INSTITUTE HAS AN AUDIT COMMITTEE THAT ASSUMES
RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS
AND SELECTION OF AN INDEPENDENT AUDITOR. THE PROCESS HAS NOT CHANGED
SINCE THE PRIOR YEAR.

CASES IN LITIGATION

GHALEB IBRAHIM V. CITY OF MILWAUKEE

INSTITUTE FOR JUSTICE CLIENT GHALEB IBRAHIM IS A MILWAUKEE ENTREPRENEUR
WHO SIMPLY WANTED TO OWN AND DRIVE HIS OWN TAXI CAB. BUT MILWAUKEE
LIMITED THE NUMBER OF TAXI PERMITS TO 321 FOR THE ENTIRE CITY, AND THE
ONLY WAY TO GET A PERMIT WAS TO PURCHASE ONE FROM AN EXISTING PERMIT
HOLDER. THE COST? MORE THAN \$150,000, WHICH IS HIGHER THAN THE COST
OF AN AVERAGE HOME IN MILWAUKEE. THE LAW DID NOTHING BUT FUNNEL MONEY
TO A SMALL GROUP OF ENTRENCHED BUSINESSES AT THE EXPENSE OF
ENTREPRENEURS AND CONSUMERS. MEDIA RANGING FROM THE FINANCIAL TIMES OF
LONDON TO THE MILWAUKEE JOURNAL SENTINEL COVERED THE CASE, AND IN APRIL

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2013, A MILWAUKEE COUNTY JUDGE RULED THE CAP UNCONSTITUTIONAL. THE CITY DECIDED NOT TO APPEAL, SO THE CASE IS NOW CLOSED. THIS RULING WILL BE HELPFUL AS OTHER CITIES AND TOWNS ACROSS THE COUNTRY CONSIDER SIMILAR MEASURES THAT RESTRICT THE RIGHT TO EARN A LIVING. WE SOUGHT AND RECOVERED \$2,694 IN COSTS FROM THE CITY OF MILWAUKEE.

EDWARDS V. DISTRICT OF COLUMBIA

IN A RESOUNDING VICTORY FOR FREE SPEECH, IN JUNE THE U.S. COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA STRUCK DOWN WASHINGTON, D.C.'S TOUR-GUIDE LICENSING SCHEME IN RESPONSE TO IJ'S LAWSUIT. UNDER THE LAW, TOUR GUIDES FACED FINES AND 90 DAYS IN JAIL UNLESS THEY PASSED A CITY-MANDATED HISTORY TEST. THE COURT TOOK ISSUE WITH THE FACT THAT THE REGULATIONS, WHICH IMPOSED SERIOUS BURDENS ON PEOPLE WHO WANT TO TALK TO TOUR GROUPS, WERE WHOLLY UNJUSTIFIED BY EVIDENCE. WE REPRESENT BILL MAIN AND TONIA EDWARDS, WHO OPERATE A SEGWAY RENTAL AND TOUR COMPANY AND WANTED THE RIGHT TO TALK TO THEIR CUSTOMERS WITHOUT FIRST SEEKING GOVERNMENT APPROVAL. AS THE WASHINGTON POST EDITORIALIZED, THE RULING "AFFIRMED THE FIRST AMENDMENT RIGHT TO FREE SPEECH, AND IT STRUCK A BLOW FOR COMMON SENSE." WE NOW WAIT TO SEE IF THE CITY WILL APPEAL.

NIEHAUS V. HUPPENTHAL

IN MARCH, THE ARIZONA SUPREME COURT DECLINED TO REVIEW OUR UNANIMOUS COURT OF APPEALS' DECISION THAT DECLARED ARIZONA'S EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM CONSTITUTIONAL. THIS PROGRAM ALLOWS ELIGIBLE FAMILIES TO APPLY FOR A PUBLICLY FUNDED EDUCATION SAVINGS

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ACCOUNT THAT CAN BE USED TO PAY FOR A WIDE VARIETY OF EDUCATIONAL EXPENSES, INCLUDING TUTORING, HOME-SCHOOL CURRICULUM, PRIVATE SCHOOL TUITION, AND TEXTBOOKS. OUR CLIENT CRYSTAL FOX CREDITS THE PROGRAM WITH SAVING HER SON AUSTIN'S LIFE. AUSTIN HAS ASPERGER'S SYNDROME AND WAS READY TO DROP OUT OF HIS PUBLIC HIGH SCHOOL IN 10TH GRADE. BUT THE OPPORTUNITY TO PARTICIPATE IN THE ESA PROGRAM AND CHOOSE A SCHOOL FOR HIMSELF CONVINCED AUSTIN TO STAY IN SCHOOL. HIS NEW-FOUND ACADEMIC SUCCESS AND HIGH SAT AND ACT SCORES MEANT HE WAS COLLEGE-BOUND UPON GRADUATION. THE COURT OF APPEALS' DECISION JOINS A GROWING LIST OF STATE COURTS TO VINDICATE THE PARENTAL RIGHT TO CHOOSE THE EDUCATIONAL ENVIRONMENT THAT BEST SUITS THEIR CHILD'S UNIQUE EDUCATIONAL NEEDS.

U.S. V. 2601 W. BALL ROAD, ANAHEIM, CA

IJ CLIENT TONY JALALI FLED IRAN IN 1978 TO ESCAPE TYRANNY AND ENJOY THE PROTECTIONS THE RULE OF LAW AFFORDS. ALTHOUGH TONY HAS NEVER BEEN CHARGED WITH ANY CRIME, THE CITY OF ANAHEIM TEAMED UP WITH THE FEDERAL GOVERNMENT TO DO AN END-RUN AROUND STATE LAW TO TAKE HIS \$1.5 MILLION OFFICE BUILDING THROUGH CIVIL FORFEITURE BECAUSE HE LEASED SPACE TO TWO MEDICAL MARIJUANA DISPENSARIES-BUSINESSES THAT ARE PERFECTLY LEGAL IN THE STATE. TONY'S ONLY CRIME WAS HAVING SOMETHING THE GOVERNMENT WANTED: A MORTGAGE-FREE PROPERTY THAT THE GOVERNMENT COULD SELL IN ORDER TO KEEP THE PROCEEDS TO PAD ITS BUDGET. IN OCTOBER 2013, AFTER A YEAR-LONG FIGHT IN FEDERAL COURT, THE U.S. GOVERNMENT DROPPED ITS FORFEITURE ACTION, GIVING UP ITS ATTEMPT TO TAKE TONY'S BUILDING. CIVIL FORFEITURE SHOULD NOT BE USED AS A PUNISHMENT FOR PROPERTY OWNERS WHO HAVE COMMITTED NO CRIME. AS TONY SAID, "I DID NOT WANT TO BE BULLIED AND STOOD UP TO THE GOVERNMENT TO PROTECT MY PROPERTY AND MY

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REPUTATION."

LOVING V. IRS

IN MAY 2014, IJ'S VICTORY OVER THE IRS BECAME FINAL AFTER THE AGENCY DECLINED TO FILE A PETITION SEEKING REVIEW FROM THE U.S. SUPREME COURT. THE CASE AROSE WHEN THE IRS, FOLLOWING SEVERAL FAILURES TO SECURE CONGRESSIONAL AUTHORIZATION, UNILATERALLY IMPOSED SWEEPING NEW REGULATIONS THAT WOULD HAVE REQUIRED ALL TAX-RETURN PREPARERS TO OBTAIN A LICENSE AND SUBMIT TO ONGOING, MANDATORY IRS-APPROVED EDUCATION. THE BURDEN WOULD HAVE FALLEN ON CONSUMERS AND SMALL ENTREPRENEURS LIKE OUR CLIENT ELMER KILIAN, WHO HAS BEEN PREPARING TAX RETURNS FOR THE PEOPLE OF EAGLE, WISC., FOR 30 YEARS. MEANWHILE, POWERFUL INDUSTRY INSIDERS STOOD TO REAP THE BENEFITS OF DECREASED COMPETITION. AS THE WALL STREET JOURNAL SAID, "BIG-FOOT TAX PREPARERS LIKE H&R BLOCK AND JACKSON HEWITT LOBBIED FOR THE REGULATION AND HAVE BEEN EXPLICIT IN HOPING IT WILL SQUEEZE LOWER-PRICED COMPETITION." IJ BELIEVES THAT TAXPAYERS-NOT THE IRS-SHOULD BE THE ONES WHO DECIDE WHO PREPARES THEIR TAXES.

ST. JOSEPH ABBEY V. CASTILLE

IN AN IMPORTANT VICTORY FOR ECONOMIC LIBERTY, THE 5TH U.S. CIRCUIT COURT OF APPEALS REJECTED ECONOMIC PROTECTIONISM AS A LEGITIMATE STATE INTEREST WHEN IT ISSUED A UNANIMOUS DECISION RULING THAT THE BENEDICTINE MONKS OF SAINT JOSEPH ABBEY IN COVINGTON, LA., DO NOT NEED TO OBTAIN A FUNERAL DIRECTOR'S LICENSE IN ORDER TO SELL THEIR HANDMADE CASKETS. THE DECISION WILL BENEFIT MILLIONS OF AMERICANS ACROSS THE COUNTRY STRUGGLING TO EARN AN HONEST LIVING UNDER THE WEIGHT OF

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GOVERNMENT LICENSING RULES THAT CREATE BARRIERS TO ENTRY AND SUPPRESS COMPETITION. AS IJ CLIENT ABBOT JUSTIN BROWN SAID, "KNOWING THAT NOT ONLY HAS OUR ECONOMIC LIBERTY BEEN PROTECTED FOREVER, BUT THAT WE ALSO HELPED TO SECURE THE SAME RIGHTS FOR OTHERS MAKES THIS YEARS-LONG BATTLE WORTH IT."

VERLIN STOLL, ET AL. V. MINNESOTA DEPARTMENT OF HEALTH, MORTUARY SCIENCE SECTION, ET AL.

IJ CLIENT VERLIN STOLL WANTED TO EXPAND HIS LOW-COST FUNERAL HOME BUSINESS BY ADDING A NEW LOCATION, BUT THE STATE OF MINNESOTA EFFECTIVELY FORECLOSED THIS OPTION BY FORCING VERLIN TO WASTE \$30,000 BUILDING ANOTHER EMBALMING ROOM HE DID NOT WANT, DID NOT NEED, AND WOULD NEVER USE. THE LAW SERVED ONLY ONE PURPOSE: TO PROTECT THE BIG, FULL-AMENITY FUNERAL HOME BUSINESSES FROM INNOVATORS LIKE VERLIN. IN OCTOBER 2013, A STATE COURT RULED THE LAW UNCONSTITUTIONAL, SAYING IT "CONSTITUTES AN IRRATIONAL EXERCISE OF THE STATE'S POLICE POWER." VICTORIES LIKE THESE SHOW THAT JUDGES ACROSS THE COUNTRY ARE INCREASINGLY ENGAGED IN PROTECTING ECONOMIC LIBERTY, AND IJ WILL USE THE DECISION TO OPEN DOORS FOR ENTREPRENEURS IN OTHER AREAS WHO ARE CRUSHED BY POINTLESS GOVERNMENT REGULATIONS. WE RECEIVED \$4,851 IN COSTS FROM THE STATE OF MINNESOTA FOR THIS CASE.

ASTRAMECKI V. MINNESOTA DEPARTMENT OF AGRICULTURE

MINNESOTA PERMITS PEOPLE TO SELL CERTAIN FOODS (LIKE BAKED GOODS AND JAMS) MADE IN THE HOME, BUT IT PROHIBITS THE SALE OF SUCH "COTTAGE FOODS" ANYWHERE OTHER THAN FARMER'S MARKETS AND COMMUNITY EVENTS. THAT

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MEANS NO SALES FROM A GOURMET FOOD SHOP, JOBSITE, OR ONLINE. WORSE
 YET, THE STATE LIMITS A COTTAGE FOOD PRODUCER'S REVENUES TO JUST \$5,000
 ANNUALLY-AND THAT'S GROSS RECEIPTS, NOT PROFITS. IJ CLIENT JANE
 ASTRAMECKI STARTED HER HOME-BAKING BUSINESS AFTER SUFFERING AN INJURY
 THAT MADE WORKING OUTSIDE THE HOME IMPRACTICAL. HER HOMEMADE CAKES,
 COOKIES, SCONES, AND JAMS ARE A HIT WITH HER CUSTOMERS AND ALLOW HER TO
 EARN MONEY TO SUPPORT HER FAMILY. BUT UNDER MINNESOTA'S LAW, JANE
 REGULARLY HAS TO TURN DOWN REQUESTS FOR HER TREATS OR FACE FINES OR
 EVEN JAIL TIME. MINNESOTA'S LAW SIMPLY MAKES NO SENSE. A COOKIE IS A
 COOKIE. IF IT'S SAFE TO SELL AT A FARMER'S MARKET, IT'S SAFE TO SELL
 AT A SHOP OR FOOD STAND. SO JANE TEAMED UP WITH IJ TO FIGHT BACK AND
 FILED A LAWSUIT DESIGNED TO HELP FOOD ENTREPRENEURS ACROSS THE COUNTRY
 FIGHT BACK AGAINST SIMILAR RESTRICTIVE LAWS.

PATEL V. TEXAS DEP'T OF LICENSING AND REGULATION

EYEBROW THREADING IS BOOMING ACROSS THE COUNTRY AS A CHEAPER, FASTER,
 AND LESS PAINFUL ALTERNATIVE TO WAXING. BUT THE STATE OF TEXAS
 REQUIRES EYEBROW THREADERS, WHO ARE PREDOMINANTLY INDIAN IMMIGRANTS, TO
 OBTAIN BETWEEN 750 AND 1,500 HOURS OF WESTERN-STYLE COSMETOLOGY
 TRAINING AT A COST OF APPROXIMATELY \$15,000, BUT THE TRAINING DOESN'T
 TEACH THREADING. AS WITH MOST LICENSING LAWS, THIS ONE HAS NOTHING TO
 DO WITH PUBLIC HEALTH AND SAFETY AND EVERYTHING TO DO WITH PROTECTING
 INDUSTRY INSIDERS FROM COMPETITION. OUR CLIENTS INCLUDE SMALL BUSINESS
 OWNERS AND EYEBROW THREADERS WHO HAVE BEEN FINED \$2,000 AND TOLD THAT
 THEY MUST STOP WORKING UNTIL THEY OBTAIN COSMETOLOGY LICENSES. WE
 FILED SUIT IN 2009 AND CURRENTLY ARE ON APPEAL WITH THE TEXAS SUPREME
 COURT. A VICTORY HERE WILL SEND A MESSAGE TO STATES ACROSS THE COUNTRY

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CONSIDERING SIMILAR ANTI-COMPETITIVE LICENSING SCHEMES.

NIVEA EARL V. NATHANAEL SMITH; NDIIBA NIANG V. EMILY
CARROLL; AND SYLLA V. KOHLER

IN JUNE, IJ LAUNCHED THREE CASES ON THE SAME DAY TO VINDICATE THE RIGHTS OF AFRICAN HAIR BRAIDERS IN ARKANSAS, MISSOURI, AND WASHINGTON STATE. HAIR BRAIDING IS A TIME-TESTED, SAFE PRACTICE THAT IS DEEPLY ROOTED IN AFRICAN CULTURAL HERITAGE AND CARRIES WITH IT SIGNIFICANT HISTORICAL IMPORTANCE. BUT ACROSS THE COUNTRY, STATE GOVERNMENTS MAKE IT ILLEGAL FOR BRAIDERS TO MAKE MONEY FROM THEIR BRAIDING SKILLS UNLESS THEY FIRST SPEND THOUSANDS OF DOLLARS AND ATTEND HUNDREDS, IF NOT THOUSANDS, OF HOURS OF GOVERNMENT-MANDATED COSMETOLOGY TRAINING THAT DOESN'T EVEN TEACH THEM TO BRAID HAIR. THE RIGHT TO EARN AN HONEST LIVING IS AN ESSENTIAL PART OF OUR NATION'S PROMISE OF OPPORTUNITY, AND WITH THESE LAWSUITS, IJ WILL STRENGTHEN THAT RIGHT FOR BRAIDERS AND OTHER ENTREPRENEURS NATIONWIDE.

BRANTLEY V. KUNTZ

IJ CLIENT ISIS BRANTLEY IS A WIDELY RECOGNIZED EXPERT ON AFRICAN HAIRBRAIDING WHO WANTS TO TEACH PEOPLE TO BRAID HAIR FOR A LIVING IN DALLAS. BUT EVEN WITH HER DECADES OF EXPERIENCE, TEXAS IS TELLING ISIS SHE MUST NOW CONVERT HER MODEST HAIRBRAIDING SCHOOL INTO A LARGE BARBER COLLEGE, AND BECOME A STATE-LICENSED BARBER INSTRUCTOR, BEFORE SHE CAN TEACH THE NEXT GENERATION OF AFRICAN HAIRBRAIDERS. WHEN THE STATE OF TEXAS BEGAN REGULATING HAIRBRAIDERS IN 2007, IT WEDGED TEXAS' HAIRBRAIDING LICENSE INTO THE STATE'S BARBERING STATUTE. THIS MEANS

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THAT ISIS MUST SPEND 2,250 HOURS IN BARBER SCHOOL, PASS FOUR EXAMS, AND SPEND THOUSANDS OF DOLLARS ON TUITION AND A FULLY EQUIPPED BARBER COLLEGE SHE DOESN'T NEED, ALL TO TEACH A 35-HOUR HAIRBRAIDING CURRICULUM. SO ISIS TEAMED UP WITH IJ TO FIGHT BACK, NOT ONLY FOR HERSELF BUT FOR THE RIGHTS OF BRAIDERS ACROSS THE COUNTRY.

WAUGH V. NEVADA STATE BOARD OF COSMETOLOGY

IN NEVADA, ANYONE CAN PRACTICE MAKEUP ARTISTRY, AND ANYONE SHOULD BE FREE TO TEACH IT. BUT THE STATE REQUIRES PEOPLE LIKE OUR CLIENTS, LISSETTE WAUGH AND WENDY ROBIN, WHO WANT TO TEACH THE ART AND ARTISTRY OF MAKEUP APPLICATION TO FIRST OBTAIN A COSMETOLOGY INSTRUCTOR'S LICENSE, EVEN THOUGH THE STATE RECOGNIZES THAT MAKEUP ARTISTS ARE DIFFERENT FROM COSMETOLOGISTS, WHO FOCUS ON CUTTING AND STYLING HAIR AND CLEANSING AND CARING FOR THE SKIN AND NAILS. THE RULE MEANS THAT LISSETTE AND WENDY WOULD NEED TO SPEND HUNDREDS OF DOLLARS AND AN ADDITIONAL 700 HOURS OF TRAINING IN SUBJECTS THAT HAVE NOTHING TO DO WITH MAKEUP ARTISTRY, A SEVERE INFRINGEMENT ON THEIR RIGHT TO EARN AN HONEST LIVING. SO THEY TEAMED UP WITH IJ TO CHALLENGE THIS LAW TO PROTECT THIS RIGHT FOR THEMSELVES AND OTHERS ACROSS THE STATE.

MEMBRENO V. CITY OF HIALEAH

STREET VENDORS ARE A CORE PART OF THE AMERICAN DREAM. WHETHER IT IS SELLING NEWSPAPERS IN NEW YORK CITY OR HOT DOGS IN CHICAGO, VENDING PROVIDES A PERFECT MEANS OF ENTERING THE ECONOMIC MAINSTREAM BECAUSE IT DOES NOT REQUIRE A GREAT DEAL OF FINANCIAL CAPITAL OR FORMAL EDUCATION.

IN HIALEAH, FLA., WE REPRESENT SILVIO MEMBRENO, WHO CAME TO THE UNITED

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STATES FROM NICARAGUA AND HAS SUCCESSFULLY EARNED A LIVING AS A FLOWER VENDOR FOR MORE THAN 15 YEARS. BUT THE CITY HAS TRIED TO PUT SILVIO AND HIS FELLOW VENDORS OUT OF BUSINESS BY ENACTING ANTI-COMPETITIVE REGULATIONS THAT ARBITRARILY PROTECT ONE BUSINESS WHILE HARMING ANOTHER. WE WON THE FIRST ROUND OF THIS LITIGATION, WHEN, IN RESPONSE TO IJ'S LAWSUIT, THE CITY AMENDED ITS LAW TO REMOVE A REQUIREMENT THAT VENDORS REMAIN 300 FEET FROM COMPETING BRICK-AND-MORTAR STORES. BUT THE FIGHT CONTINUES, AS THE CITY MAINTAINS ITS UNCONSTITUTIONAL RESTRICTIONS ON STANDING STILL AND DISPLAYING MERCHANDISE.

MILLER V. CITY OF ATLANTA

IJ CLIENTS LARRY MILLER AND STANLEY HAMBRICK OWNED TWO WELL-KNOWN VENDING BUSINESSES OUTSIDE THE ATLANTA BRAVES' STADIUM. THEIR BUSINESSES CREATED JOBS, OFFERED INEXPENSIVE SNACKS AND SOUVENIRS TO VISITORS, AND MADE THE SIDEWALKS SAFER BY KEEPING AN EYE OUT FOR FANS WHO NEEDED HELP. BUT IN 2009, THE CITY HANDED OVER ALL PUBLIC-PROPERTY VENDING TO A SINGLE COMPANY THAT WOULD HAVE FORCED LARRY AND STANLEY OUT OF BUSINESS BY REQUIRING THEM TO VEND FROM KIOSKS THAT RENT FOR NEARLY \$20,000 A YEAR. WE FILED A LAWSUIT ON THEIR BEHALF IN 2011 TO FIGHT THIS UNCONSTITUTIONAL USE OF GOVERNMENT POWER. THE COURT AGREED, HOLDING THAT ATLANTA HAD EXCEEDED ITS AUTHORITY. IT WAS A GREAT VICTORY FOR LARRY, STANLEY, AND COUNTLESS OTHER VENDORS ACROSS ATLANTA. BUT SEVERAL MONTHS LATER, ATLANTA'S MAYOR REFUSED TO RENEW OUR CLIENTS' VENDING LICENSES OR LET THEM OPERATE. DESPITE A COURT RULING ORDERING THE MAYOR TO FULFILL HIS LEGAL DUTIES, HE STILL REFUSED TO ACT. IJ EXHAUSTED ALL FURTHER LEGAL AVENUES TO PROMPT THE MAYOR TO ACT, ALL TO NO AVAIL. SO WHILE THIS CASE IS NOW CLOSED, WE WILL CONTINUE TO PRESS

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FOR THE RIGHTS OF VENDORS IN ATLANTA AND NATIONWIDE.

BURKE V. CITY OF CHICAGO

IJ REPRESENTS CHICAGO FOOD-TRUCK OWNERS IN THEIR CHALLENGE TO THE CITY'S REGULATION THAT MAKES IT ILLEGAL FOR FOOD TRUCKS TO OPERATE WITHIN 200 FEET OF ANY FIXED BUSINESS THAT SELLS FOOD, INCLUDING SUPERMARKETS, CONVENIENCE STORES, AND EVEN GAS STATIONS. THE FINES FOR VIOLATING THE RULE ARE UP TO \$2,000 - TEN TIMES HIGHER THAN FOR PARKING IN FRONT OF A FIRE HYDRANT. AS THE CHICAGO TRIBUNE SAID, "THE ORDINANCE DOESN'T SERVE THE NEEDS OF THE LUNCH-SEEKING PUBLIC. IT BENEFITS THE BRICK-AND-MORTAR EATERIES, WHOSE OWNERS DON'T WANT THE COMPETITION." WE WON THE FIRST ROUND OF THE LAWSUIT WHEN THE JUDGE DENIED THE GOVERNMENT'S REQUEST TO DISMISS THE CASE AND NOW CONTINUE WITH DISCOVERY.

SPEED'S AUTO SERVICES V. PORTLAND

IN PORTLAND, ORE., WE ARE CHALLENGING THE CITY'S MINIMUM FARE LAW, WHICH PUNISHES SMALL LIMOUSINE AND SEDAN COMPANIES TO PROTECT THE PROFITS OF THE CITY'S TAXICAB COMPANIES. THE LAW IMPOSES A \$50 MINIMUM FARE FOR LIMOUSINE AND SEDAN RIDES TO OR FROM PORTLAND INTERNATIONAL AIRPORT; IT IMPOSES A CITY-WIDE MINIMUM FARE REQUIRING LIMOS AND SEDANS TO CHARGE AT LEAST 35 PERCENT MORE THAN WHAT TAXIS WOULD CHARGE FOR SERVICE ON THE SAME ROUTE; AND IT FORCES CONSUMERS TO WAIT A MINIMUM OF ONE HOUR BEFORE A LIMO OR SEDAN CAN PICK THEM UP. IT'S NOT SURPRISING THAT PORTLAND'S TAXICAB COMPANIES REQUESTED THESE REGULATIONS. WHAT IS SURPRISING IS THAT THE CITY AGREED TO IMPOSE THESE COSTS ON CONSUMERS

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AND SEDAN ENTREPRENEURS. THIS IS HARDLY A WISE OR CONSTITUTIONAL USE OF GOVERNMENT POWER, SO OUR CLIENTS HAVE TEAMED UP WITH IJ TO FIGHT BACK.

HALSNIK V. HILLSBOROUGH COUNTY PUBLIC TRANSPORTATION COMMISSION

SIMILAR TO THE PORTLAND CASE ABOVE, IN TAMPA WE REPRESENT A SEDAN DRIVER AND HIS CUSTOMERS IN THEIR FIGHT AGAINST THE CITY'S LAW THAT FORCES LIMO AND SEDAN DRIVERS TO CHARGE CONSUMERS \$50 A RIDE, NO MATTER HOW SHORT THE RIDE IS AND EVEN IF THE DRIVERS WANT TO CHARGE LESS. LARGE LIMO AND TAXI COMPANIES LOVE THIS RULE BECAUSE IT PREVENTS COMPETITION FROM SMALLER TRANSPORTATION PROVIDERS LIKE OUR CLIENT, THOMAS HALSNIK, AND IT ALLOWS THEM TO DIVVY UP THE MARKET. THE CITY'S JOB IS TO PROTECT THE PUBLIC, NOT PROTECT TAXICAB AND LARGE LIMOUSINE COMPANIES FROM COMPETITION. CONSUMERS NEED PROTECTION FROM PRICES THAT ARE TOO LOW AS MUCH AS THEY NEED PROTECTION FROM PILLOWS THAT ARE TOO SOFT, AND OUR LAWSUIT WILL HELP ADVANCE THE PRINCIPLE THAT ECONOMIC PROTECTIONISM HAS NO PLACE UNDER A CONSTITUTIONAL RULE OF LAW.

ILLINOIS TRANSPORTATION TRADE ASSN V. CITY OF CHICAGO

A NEW CLASS OF SMALL-BUSINESS OWNERS HAS BEEN IMPROVING TRANSPORTATION OPTIONS IN MANY CITIES ACROSS AMERICA BY WORKING WITH TECHNOLOGY COMPANIES LIKE SIDECAR, LYFT, AND UBERX. ARMED WITH LITTLE MORE THAN A SMARTPHONE AND THEIR CAR, THESE ENTREPRENEURS ARE DRIVING INNOVATION IN AN INDUSTRY THAT'S BEEN DOMINATED BY ENTRENCHED BUSINESSES AND A REGULATORY FRAMEWORK ORIGINALLY DRAFTED IN THE EARLY 20TH CENTURY. IN CHICAGO, TAXICAB CORPORATIONS SEE THESE NEW DRIVERS AS A THREAT TO

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THEIR BOTTOM LINE, AND THEY'VE TAKEN TO COURT TO DEMAND THAT FEDERAL JUDGES FREEZE CHICAGO'S TAXI REGULATIONS IN ORDER TO PROVIDE PERMANENT ECONOMIC PROTECTION FOR TAXICAB OWNERS' PREFERRED BUSINESS MODEL. IN MARCH 2014, THREE RIDESHARE DRIVERS PARTNERED WITH IJ TO INTERVENE IN THE TAXI CARTEL'S UNCONSTITUTIONAL LAWSUIT AGAINST THE CITY AND PROVE THAT ENTRENCHED BUSINESSES HAVE NO LEGAL RIGHT TO ECONOMIC PROTECTIONISM.

SENSATIONAL SMILES LLC D/B/A SMILE BRIGHT V. DR. JEWEL MULLEN, ET AL.

IN CONNECTICUT, WE ARE REPRESENTING WOULD-BE ENTREPRENEURS WHO WANT TO CAPITALIZE ON THE GROWING POPULARITY OF TEETH WHITENING.

TEETH-WHITENING SERVICES INCREASINGLY ARE AVAILABLE AT SPAS, SALONS, AND SHOPPING MALLS AND OFTEN AT A MUCH LOWER COST THAN DENTISTS TYPICALLY CHARGE. BUT THE CONNECTICUT DENTAL COMMISSION RULED THAT IT IS A CRIME PUNISHABLE BY UP TO FIVE YEARS IN JAIL OR \$25,000 IN CIVIL PENALTIES FOR ANYONE BUT A LICENSED DENTIST TO OFFER TEETH-WHITENING SERVICES, EVEN IF CUSTOMERS APPLY THE PRODUCT TO THEIR OWN TEETH.

THERE IS NO HEALTH OR SAFETY REASON FOR THE RULE: ANYONE, EVEN A CHILD, CAN PURCHASE THESE PRODUCTS AND APPLY THEM WITHOUT ANY SPECIAL TRAINING OR INSTRUCTION. IN MARCH 2014, A FEDERAL JUDGE LIMITED THE SCOPE OF THE DENTAL COMMISSIONS' RULING, ALLOWING OUR CLIENTS TO GO BACK TO WORK, THOUGH THEY MAY NOT POSITION LED WHITENING LIGHTS FOR THEIR CUSTOMERS.

WESTPHAL V. NORTHCUTT

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SIMILAR TO THE CONNECTICUT CASE ABOVE, WE ARE CHALLENGING A RECENT AMENDMENT TO ALABAMA'S DENTAL PRACTICE ACT THAT HAS MADE IT A CRIME PUNISHABLE BY ONE YEAR IN JAIL AND A \$5,000 FINE FOR ANYONE BUT A LICENSED DENTIST TO OFFER TEETH-WHITENING SERVICES. DENTISTS ROUTINELY CHARGE FOUR TIMES AS MUCH (OR EVEN MORE) THAN NON-DENTISTS FOR THESE SERVICES. SO RATHER THAN TRYING TO COMPETE BY LOWERING PRICES OR IMPROVING THEIR SERVICES, THE DENTAL CARTEL HAS TEAMED UP WITH THE GOVERNMENT TO PUT THEIR COMPETITION OUT OF BUSINESS. WE HAVE TEAMED UP WITH TEETH-WHITENING ENTREPRENEURS KEITH WESTPHAL AND JOYCE OSBORN TO VINDICATE THEIR RIGHT TO EARN AN HONEST LIVING FREE FROM UNREASONABLE REGULATIONS DESIGNED SOLELY TO BENEFIT SPECIAL INTERESTS.

ECK V. BATTLE

WE ALSO ARE LITIGATING A SIMILAR CASE IN GEORGIA, WHERE ENTREPRENEURS WHO OFFER TEETH-WHITENING SERVICES CAN BE CHARGED WITH A FELONY, IMPRISONED FOR FIVE YEARS, AND FINED THOUSANDS OF DOLLARS. THEIR CRIME IS THE SAME ONE AS IN THE CASES DESCRIBED ABOVE: SELLING THE EXACT SAME TEETH-WHITENING PRODUCT SOLD IN STORES AND ONLINE. THE FDA REGULATES TEETH-WHITENING PRODUCTS AS COSMETICS, BUT THE GEORGIA DENTAL BOARD, WHICH INCLUDES EIGHT DENTISTS, BANS NON-DENTISTS FROM OFFERING TEETH-WHITENING SERVICES. THAT'S NOT JUST BAD POLICY, IT'S UNCONSTITUTIONAL, AND IJ FILED A FEDERAL LAWSUIT IN APRIL 2014 TO PROTECT THE RIGHTS OF THESE ENTREPRENEURS.

BURRIS V. COBB

IN ARKANSAS, WE REPRESENT DR. BEN BURRIS, A LICENSED ORTHODONTIST AND

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FULLY LICENSED DENTIST WHO WANTED TO OFFER LOW-COST DENTAL CLEANINGS TO LOW-INCOME FAMILIES AT A FRACTION OF WHAT OTHER DENTISTS CHARGE FOR THE SAME SERVICE. BUT WITHIN WEEKS OF STARTING THE SERVICE, DR. BEN WAS TOLD BY THE ARKANSAS STATE BOARD OF DENTAL EXAMINERS THAT ARKANSAS PROHIBITS LICENSED DENTAL SPECIALISTS LIKE ORTHODONTISTS FROM DOING WORK OUTSIDE THEIR SPECIALTY, EVEN THOUGH THEY ARE QUALIFIED TO PRACTICE GENERAL DENTISTRY. THESE KINDS OF RESTRICTIONS ARBITRARILY LIMIT ACCESS TO CARE AND DRIVE UP PRICES FOR CONSUMERS. SO DR. BEN TEAMED UP WITH IJ TO FILE A FEDERAL LAWSUIT IN MAY 2014 TO ELIMINATE THIS PROTECTIONIST LAW AND EXPAND ACCESS TO AFFORDABLE DENTAL AND MEDICAL CARE FOR AMERICANS EVERYWHERE.

COURTNEY V. GOLTZ

IJ CLIENTS JIM AND CLIFF COURTNEY WANT TO BRING ECONOMIC PROSPERITY TO THEIR SMALL COMMUNITY OF STEHEKIN, WASH. BECAUSE STEHEKIN IS ACCESSIBLE ONLY BY BOAT OR PLANE, THE COURTNEY BROTHERS WANT TO PROVIDE CONVENIENT FERRY SERVICE ACROSS LAKE CHELAN SO MORE PEOPLE CAN ENJOY THE NATURAL BEAUTY AND OUTDOOR ACTIVITIES IN THE COMMUNITY THEIR FAMILY HAS CALLED HOME FOR FOUR GENERATIONS. BUT THE STATE OF WASHINGTON REQUIRES JIM AND CLIFF TO OBTAIN THE EXISTING FERRY COMPANY'S PERMISSION TO COMPETE OR TO PROVE IN A TRIAL-LIKE HEARING THAT THE EXISTING COMPANY IS NOT PROVIDING "REASONABLE AND ADEQUATE SERVICE" AND THAT A NEW SERVICE IS NECESSARY. THE REQUIREMENT IS AN UNCONSTITUTIONAL RESTRAINT ON THE RIGHT TO EARN A LIVING, SO WE CHALLENGED THE LAW IN FEDERAL COURT. IN DECEMBER 2013, THE 9TH U.S. CIRCUIT COURT OF APPEALS RULED AGAINST US, AND IN JUNE 2014, THE U.S. SUPREME COURT DECLINED TO REVIEW THAT DECISION. FORTUNATELY, THE

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COURTS LEFT OPEN THE POSSIBILITY THAT THE CONSTITUTION COULD PROTECT THE RIGHT TO OPERATE A MORE LIMITED "PRIVATE" FERRY, SO THE COURTNEYS ARE PRESSING ON WITH THEIR LAWSUIT.

COLON HEALTH CENTERS OF AMERICA, LLC, ET AL. V. HAZEL, ET AL.

IN VIRGINIA, A "CERTIFICATE OF NEED" OR "CON" PROGRAM MAKES IT ILLEGAL TO OFFER NEW MEDICAL SERVICES OR PURCHASE CERTAIN TYPES OF MEDICAL EQUIPMENT WITHOUT FIRST OBTAINING A SPECIAL PERMISSION SLIP FROM THE GOVERNMENT. UNDER THE CON PROGRAM, LICENSED MEDICAL PROFESSIONALS WHO WANT TO PROVIDE NEW SERVICES MUST OFTEN SPEND SEVERAL YEARS AND HUNDREDS OF THOUSANDS OF DOLLARS PROVING TO GOVERNMENT OFFICIALS THAT THERE IS A "NEED" FOR THEIR SERVICE. MANY TIMES THE PROCESS FORBIDS NEW SERVICES FROM OPERATING AT ALL, AND THE CON PROGRAM AMOUNTS TO NOTHING MORE THAN A STATE-GRANTED MONOPOLY FOR POLITICALLY FAVORED BUSINESSES. OUR CLIENTS IN THIS CASE, DR. MARK BAUMEL AND DR. MARK MONTEFERRANTE, HAVE JOINED FORCES WITH IJ TO CHALLENGE THE LAW AND INCREASE VIRGINIANS' CHOICES FOR MEDICAL CARE. BECAUSE 35 OTHER STATES HAVE SIMILAR CON REQUIREMENTS, A VICTORY HERE WILL HELP CONSUMERS ACROSS THE COUNTRY. IN FY14, WE RECEIVED \$706 IN COSTS FROM THE COMMONWEALTH OF VIRGINIA.

KELLY V. WHITMORE

CELESTE KELLY, GRACE GRANATELLI AND STACEY KOLLMAN ARE THREE ARIZONA ENTREPRENEURS WHO DECIDED TO TURN THEIR LOVE OF ANIMALS INTO SUCCESSFUL BUSINESSES. EACH SPENT HUNDREDS OF HOURS LEARNING ABOUT ANIMAL ANATOMY AND DEVELOPING MASSAGE TECHNIQUES TO OBTAIN PRIVATE CERTIFICATIONS IN

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ANIMAL MASSAGE. BUT THE ARIZONA STATE VETERINARY MEDICAL EXAMINING BOARD IS THREATENING THEM WITH UP TO SIX MONTHS IN JAIL AND FINES OF \$3,500 PER VIOLATION BECAUSE THEY ARE NOT LICENSED VETERINARIANS. MASSAGE THERAPISTS DO NOT NEED A MEDICAL DEGREE TO MASSAGE HUMANS, AND ANIMAL MASSAGE THERAPISTS LIKE OUR CLIENTS SHOULD NOT NEED TO SPEND HUNDREDS OF THOUSANDS OF DOLLARS ON FOUR YEARS OF VET SCHOOL WHERE THEY ARE NOT EVEN REQUIRED TO LEARN MASSAGE. THE VET BOARD'S ACTIONS DEMONSTRATE THE OUTRAGEOUS EXTREMES TO WHICH STATE LICENSING BOARDS WILL GO TO PROTECT THEIR OWN FINANCIAL INTERESTS, AND CELESTE, GRACE, AND STACEY HAVE TEAMED UP WITH IJ TO FIGHT BACK.

HINES V. TEXAS STATE BOARD OF VETERINARY MEDICAL EXAMINERS

RON HINES IS A TEXAS VETERINARIAN WHO CAN NO LONGER PRACTICE IN AN OFFICE SETTING DUE TO A PHYSICAL DISABILITY. SO HE TOOK TO THE INTERNET TO PROVIDE ONLINE ADVICE TO PEOPLE WHO CANNOT AFFORD TRADITIONAL VETERINARY CARE, THOSE IN REMOTE PARTS OF THE WORLD, AND THOSE WHO HAVE CONFLICTING DIAGNOSES FROM THEIR LOCAL VETS. HIS CLIENTS RAVE ABOUT HIS SERVICE, AND THERE HAS NOT BEEN A SINGLE COMPLAINT. THE STATE OF TEXAS, HOWEVER, SAYS IT IS A CRIME FOR VETERINARIANS TO GIVE ADVICE OVER THE INTERNET WITHOUT HAVING FIRST PHYSICALLY EXAMINED THE ANIMAL. SO WE FILED A FEDERAL LAWSUIT ON RON'S BEHALF TO DEFEND HIS RIGHT TO COMMUNICATE WITH PEOPLE ABOUT THEIR PETS USING THE INTERNET. THIS CASE RAISES ONE OF THE MOST IMPORTANT UNANSWERED QUESTIONS IN FIRST AMENDMENT LAW: WHEN DOES THE GOVERNMENT'S POWER TO LICENSE OCCUPATIONS TRUMP FREE SPEECH? THE OUTCOME WILL HAVE IMPLICATIONS FOR MEDICINE, LAW, PSYCHOLOGY, AND MANY OTHER OCCUPATIONS THAT OFTEN INVOLVE NOTHING BUT SPEECH IN THE FORM OF

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ADVICE.

COOKSEY V. FUTRELL, ET AL.

IJ CLIENT STEVE COOKSEY IS AN INTERNET BLOGGER WHO WAS CENSORED BY THE GOVERNMENT FOR OFFERING HIS READERS PERSONAL ADVICE ON DIET AND LIFESTYLE CHOICES. AFTER BEING DIAGNOSED WITH TYPE II DIABETES, STEVE COOKSEY EMBRACED THE LOW-CARB "PALEOLITHIC" DIET OF OUR STONE AGE ANCESTORS AND NOTICED THAT IT LED TO A SIGNIFICANT IMPROVEMENT IN HIS HEALTH. HE WANTED TO HELP OTHERS LEAD HEALTHIER LIVES AND STARTED SHARING HIS EXPERIENCES AND LIFESTYLE TIPS THROUGH A DEAR ABBY-STYLE ADVICE COLUMN ON HIS BLOG. BUT THE NORTH CAROLINA BOARD OF DIETETICS/NUTRITION QUICKLY FORCED HIM INTO SILENCE. IT CLAIMS THAT STEVE'S WORK CONSTITUTES THE UNLICENSED, AND THUS CRIMINAL, PRACTICE OF DIETETICS. HOWEVER, UNDER THE FIRST AMENDMENT, CITIZENS LIKE STEVE CAN'T BE REQUIRED TO GET THE GOVERNMENT'S PERMISSION BEFORE OFFERING ORDINARY ADVICE ON HARMLESS THINGS LIKE WHAT FOODS PEOPLE SHOULD BUY AT THE GROCERY STORE. SO WE FILED A FEDERAL LAWSUIT AGAINST THE BOARD ON STEVE'S BEHALF.

ROSEMOND V. CONWAY

IN THE SPRING OF 2013, JOHN ROSEMOND - AMERICA'S LONGEST RUNNING NEWSPAPER ADVICE COLUMNIST - RECEIVED AN ASTONISHING ORDER FROM THE KENTUCKY ATTORNEY GENERAL: STOP PUBLISHING YOUR ADVICE COLUMN IN THE BLUEGRASS STATE OR FACE FINES AND JAIL. THE ATTORNEY GENERAL AND KENTUCKY'S PSYCHOLOGIST-LICENSING BOARD BELIEVE THAT JOHN'S COLUMN, WHICH IS SYNDICATED IN MORE THAN 200 PAPERS NATIONWIDE, CONSTITUTES THE

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"UNLICENSED PRACTICE OF PSYCHOLOGY" IN KENTUCKY WHEN IT APPEARS IN A KENTUCKY NEWSPAPER. KENTUCKY'S CRACKDOWN IS PART OF A NATIONAL SURGE IN THE ABUSE OF OCCUPATIONAL-LICENSING LAWS TO CENSOR ADVICE. SO JOHN TEAMED UP WITH IJ TO DEFEND HIS FIRST AMENDMENT RIGHTS IN COURT.

KAGAN V. CITY OF NEW ORLEANS

SIMILAR TO THE D.C. CASE ABOVE THAT WE WON IN THE D.C. CIRCUIT COURT OF APPEALS, IN NEW ORLEANS WE REPRESENT FOUR TOUR GUIDES WHO ARE CHALLENGING A LOCAL LAW THAT REQUIRES TOUR GUIDES TO GET PERMISSION FROM THE GOVERNMENT BEFORE WORKING OR FACE FINES AND EVEN JAIL TIME. THE FIRST AMENDMENT DOES NOT ALLOW THE GOVERNMENT TO BE IN THE BUSINESS OF DECIDING WHO IS - AND WHO IS NOT - ALLOWED TO SPEAK ABOUT VARIOUS TOPICS. A VICTORY IN THE CASE WILL HELP PROTECT THE RIGHTS OF COUNTLESS PEOPLE ACROSS THE COUNTRY THAT SPEAK FOR A LIVING - WHETHER THEY SPEAK AS NEWS REPORTERS, STAND-UP COMEDIANS, OR TOUR GUIDES.

FEARS V. CITY OF SACRAMENTO

FOR YEARS, HUSBAND AND WIFE CARL AND ELIZABETH RELIED ON A SANDWICH BOARD OUTSIDE THEIR COMMERCIAL GYM TO BRING IN CLIENTS. THE GYM IS LOCATED AT A "BLINK-AND-YOU'LL-MISS-IT" BUILDING ON A BUSY STREET; MANY WOULD NOT EVEN KNOW THE GYM IS THERE WITHOUT THE SIGN. BUT IN 2013 THE CITY OF SACRAMENTO THREATENED TO PROSECUTE THE FEARS' SIGN WITH FINES SO SEVERE, THEY WOULD DESTROY THEIR BUSINESS. THE RESTRICTION, HOWEVER, DID NOT APPLY TO ALL MESSAGES. FOR INSTANCE, THE FEARS COULD HAVE LEGALLY DISPLAYED THE EXACT SAME SIGN, IN THE EXACT SAME LOCATION, IF IT ADVERTISED REAL ESTATE OR A NON-PROFIT GROUP'S EVENT. THE ARBITRARY

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NATURE OF THE SIGN CODE ISN'T JUST BAD PUBLIC POLICY, IT'S UNCONSTITUTIONAL. SO THE FEARS TEAMED UP WITH IJ TO FIGHT BACK. THREE MONTHS AFTER WE FILED OUR LAWSUIT, THE CITY BACKED DOWN AND AMENDED ITS SIGN CODE TO ALLOW THE FEARS AND OTHER BUSINESSES TO ADVERTISE THEIR PRODUCTS AND SERVICES. WE RECEIVED \$32,265 IN ATTORNEYS' FEES FROM THE CITY FOLLOWING OUR VICTORY.

ANDERSON V. COBA

IN OREGON, IT WAS PERFECTLY LEGAL FOR SEVENTH-GENERATION FAMILY FARMER CHRISTINE ANDERSON TO SELL HER UNPASTEURIZED OR "RAW" MILK AS LONG AS SHE DIDN'T TALK ABOUT IT. THAT MEANT THAT CHRISTINE COULDN'T PUT FLYERS ON THE BULLETIN BOARD OF THE LOCAL HEALTH FOOD STORE, PUT PRICE INFORMATION ON HER FARM'S WEBSITE, OR EVEN HAVE A ROADSIDE SIGN AT THE FARM SAYING, "WE'VE GOT RAW MILK." DOING ANY OF THESE THINGS WOULD HAVE SUBJECTED CHRISTINE TO A FINE OF \$6,250, CIVIL PENALTIES AS HIGH AS \$10,000, AND A YEAR IN JAIL-ALL FOR ADVERTISING HER LAWFUL PRODUCT. SO SHE TEAMED UP WITH IJ TO FIGHT BACK, AND IN NOVEMBER 2013, WE FILED A FIRST AMENDMENT CHALLENGE IN FEDERAL COURT ON HER BEHALF. SIMILAR TO THE SACRAMENTO CASE ABOVE, JUST A FEW MONTHS AFTER WE FILED THE CASE, THE STATE OF OREGON BACKED DOWN AND AGREED TO STOP ENFORCING ITS BAN ON THE ADVERTISEMENT OF RAW MILK. IT ALSO AGREED TO ASK THE STATE LEGISLATURE TO REPEAL THE LAW. IT'S YET ANOTHER IJ VICTORY VINDICATING THE RIGHTS OF SMALL BUSINESS OWNERS TO ADVERTISE THEIR LAWFUL PRODUCTS AND SERVICES.

NEIGHBORHOOD ENTERPRISES V. CITY OF ST. LOUIS

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FED UP WITH HIS LOCAL GOVERNMENT ABUSING ITS POWER OF EMINENT DOMAIN, ST. LOUIS RESIDENT JIM ROOS DECIDED TO FIGHT BACK. HE HAD A LARGE PROTEST MURAL PAINTED ON HIS BUILDING AT 1806 S. 13TH STREET, IN A NEIGHBORHOOD TARGETED FOR REDEVELOPMENT. BUT THE CITY OF ST. LOUIS DIDN'T LIKE THE CRITICISM AND INSISTED THAT THE MURAL BE TAKEN DOWN AS A VIOLATION OF LOCAL "SIGN CODES." BUT JIM HAS A FIRST AMENDMENT RIGHT TO EFFECTIVELY PROTEST GOVERNMENT ABUSE AND BUILD SUPPORT FOR MEANINGFUL REFORM WITHOUT HAVING TO GET GOVERNMENT APPROVAL, SO WE FOUGHT BACK WITH A LAWSUIT IN FEDERAL COURT. WE WON THIS CASE BEFORE THE 8TH U.S. CIRCUIT COURT OF APPEALS IN 2011, BUT REMAIN IN DISTRICT COURT ASKING FOR A JUDGMENT DECLARING JIM'S RIGHT TO MAINTAIN THE MURAL.

CENTRAL RADIO COMPANY V. CITY OF NORFOLK

SIMILAR TO THE ST. LOUIS CASE ABOVE, IJ IS STANDING UP FOR A THRIVING SMALL BUSINESS IN NORFOLK, VA., THAT IS NOT ONLY AT RISK OF LOSING ITS PROPERTY THROUGH EMINENT DOMAIN ABUSE, BUT ALSO IS BEING CENSORED FOR EXPRESSING AN OPINION THE GOVERNMENT DOESN'T LIKE. IN EARLY 2012, THE OWNERS OF CENTRAL RADIO COMPANY HUNG A BANNER ON THEIR BUILDING PROTESTING THE GOVERNMENT'S ATTEMPT TO TAKE THEIR PROPERTY THROUGH EMINENT DOMAIN. BUT THE CITY TOLD THEM TO TAKE IT DOWN BECAUSE IT WAS IN VIOLATION OF THE CITY'S SIGN CODE, EVEN THOUGH OTHER BUSINESSES IN THE AREA HAVE SIGNS AS LARGE OR LARGER THAN CENTRAL RADIO'S. IJ STEPPED IN TO REPRESENT CENTRAL RADIO IN THEIR FIGHT AGAINST THE CITY, AND WE CURRENTLY ARE ON APPEAL TO THE 4TH U.S. CIRCUIT COURT OF APPEALS.

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DINA GALASSINI, V. TOWN OF FOUNTAIN HILLS, ARIZONA

BEFORE ELECTION DAY IN 2011, IJ CLIENT DINA GALASSINI OF FOUNTAIN HILLS, ARIZ., SENT AN EMAIL TO A GROUP OF FRIENDS INVITING THEM TO JOIN HER IN A PROTEST AGAINST A \$44 MILLION ROAD BOND BY MAKING HOMEMADE SIGNS AND JOINING HER ON A STREET CORNER. WITHIN A WEEK OF SENDING HER EMAIL, DINA RECEIVED A LETTER FROM THE TOWN CLERK TELLING HER TO "CEASE ANY CAMPAIGN RELATED ACTIVITIES" UNTIL SHE HAD REGISTERED WITH THE TOWN AS A "POLITICAL COMMITTEE" UNDER ARIZONA LAW. IN ESSENCE, DINA NEEDED THE GOVERNMENT'S PERMISSION TO EXPRESS HER OPINION. POLITICAL COMMITTEES MUST, AMONG OTHER THINGS, REGISTER WITH THE GOVERNMENT, APPOINT A CHAIRMAN AND A TREASURER, AND DESIGNATE A BANK ACCOUNT, EVEN IF THEY ARE INFORMAL GRASSROOTS GROUPS LIKE DINA'S THAT DON'T INTEND TO RAISE OUTSIDE FUNDS. IJ TOOK UP HER CASE AND WON A RULING IN SEPTEMBER 2013 STRIKING DOWN THE LAW. THE JUDGE SAID IN HIS RULING THAT ARIZONA'S DEFINITION OF POLITICAL COMMITTEE IS VAGUE, OVERBROAD, AND UNDULY BURDENSOME.

JUSTICE V. HOSEMAN

SIMILAR TO THE ARIZONA CASE ABOVE, IN MISSISSIPPI, WE REPRESENT FIVE INDIVIDUALS WHO WANTED TO SPEAK OUT IN FAVOR OF INITIATIVE 31, WHICH PROVIDES PROPERTY OWNERS IN THE STATE WITH GREATER PROTECTION FROM EMINENT DOMAIN ABUSE. UNDER MISSISSIPPI LAW, ANY TIME TWO OR MORE PEOPLE JOIN TOGETHER TO SPEND MORE THAN \$200 ON THINGS LIKE SIGNS, BUTTONS, AND FLYERS TO SUPPORT OR OPPOSE A BALLOT ISSUE, THEY BECOME A FULLY REGULATED POLITICAL COMMITTEE. THIS MEANS THEY MUST REGISTER WITH THE STATE; APPOINT A DIRECTOR AND TREASURER; FILE MONTHLY, ANNUAL,

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AND OTHER PERIODIC REPORTS OF THEIR ACTIVITIES; AND KEEP TRACK OF EVERY DOLLAR THAT IS SPENT OR CONTRIBUTED - INCLUDING THE GAS USED TO DRIVE TO A COPY SHOP TO PICK UP FLYERS. LAWS LIKE THIS HAVE A CHILLING EFFECT ON POLITICAL SPEECH AND VIOLATE THE FIRST AMENDMENT. IJ IS WORKING IN COURT TO UNDERMINE THESE RESTRICTIONS SO CITIZENS CAN EFFECTIVELY SPEAK IN ELECTIONS AND CONTRIBUTE TO A ROBUST MARKET OF IDEAS. WE WON A RULING STRIKING DOWN THE LAW ON THE SAME DAY WE WON THE ARIZONA CASE ABOVE.

WORLEY V. ROBERTS

OUR CLIENTS ARE A GROUP OF THREE FLORIDA RESIDENTS WHO WANTED TO URGE THE PUBLIC TO VOTE AGAINST PROPOSED AMENDMENT 4 TO THE FLORIDA CONSTITUTION. TO DO THIS, THEY WANTED TO RUN A SIMPLE RADIO AD. SIMILAR TO THE ARIZONA AND MISSISSIPPI CASES DESCRIBED ABOVE, UNDER FLORIDA LAW, IF THEY RAISED OR SPENT MORE THAN \$500 FOR THEIR EFFORT, THEY WOULD BECOME A "POLITICAL COMMITTEE." THAT MEANS THEY MUST REGISTER WITH THE STATE, APPOINT A TREASURER, ESTABLISH A SEPARATE BANK ACCOUNT, AND REPORT TO THE STATE ALL ACTIVITY, INCLUDING NAMES AND ADDRESSES OF CONTRIBUTORS. IF OUR CLIENTS DON'T OBEY THE RULES, OR IF THEY MAKE A MISTAKE, THEY FACE FINES OF UP TO \$1,000 OR EVEN A YEAR IN JAIL. WE LOST IN THE TRIAL COURT, AND THAT DECISION WAS AFFIRMED BY THE 11TH CIRCUIT COURT OF APPEALS. AS A RESULT, GRASSROOTS GROUPS IN FLORIDA CONTINUE TO BE SUBJECT TO SPEECH-SUPPRESSING LAWS THAT HAVE BEEN HELD UNCONSTITUTIONALLY BURDENSOME FOR CORPORATIONS AND UNIONS.

FARRIS V. SEABROOK

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IJ CLIENT AND RETIRED NAVY OFFICER ROBIN FARRIS GOT INVOLVED IN POLITICS FOR THE FIRST TIME IN HER LIFE WHEN SHE STARTED ORGANIZING A CAMPAIGN TO RECALL AN ELECTED OFFICIAL AFTER HEARING ABOUT SERIOUS CHARGES OF MISCONDUCT ON HIS PART. BECAUSE RECALL CAMPAIGNS IN WASHINGTON INVOLVE CONSIDERABLE LITIGATION TO ENSURE THAT ELECTED OFFICIALS AREN'T RECALLED FOR PURELY POLITICAL REASONS, ROBIN ENLISTED THE SERVICES OF TWO LOCAL ATTORNEYS TO HELP HER NAVIGATE THE STATE'S RECALL PROCEDURES PRO BONO. BUT THEIR DONATION OF LEGAL SERVICES RAN AFOWL OF WASHINGTON'S \$800 LIMIT ON CONTRIBUTIONS TO RECALL CAMPAIGNS. LIMITING CONTRIBUTIONS UNCONSTITUTIONALLY HANDICAPS ORDINARY CITIZENS LIKE ROBIN WHO LACK AN ESTABLISHED BASE OF POLITICAL SUPPORT BUT STILL NEED TO RAISE SUFFICIENT FUNDS TO RUN A VIABLE CAMPAIGN AND JUMP THROUGH THE STATE'S LEGAL HOOPS. IN A DECISION WELL-TIMED FOR ELECTION DAY, THE DISTRICT COURT CONCLUDED IN NOVEMBER 2012 THAT THE STATE OF WASHINGTON HAD UNCONSTITUTIONALLY ENFORCED THE CONTRIBUTION LIMITS AGAINST THE CAMPAIGN, BUT LEFT OPEN THE QUESTION OF WHETHER THE LAW CAN BE CONSTITUTIONALLY APPLIED TO OTHER GROUPS SEEKING TO RECALL OTHER ELECTED OFFICIALS. WE CURRENTLY ARE ON APPEAL TO THE 9TH U.S. CIRCUIT COURT OF APPEALS.

INSTITUTE FOR JUSTICE V. STATE OF WASHINGTON

AFTER WINNING THE FARRIS CASE ABOVE, IJ SOUGHT ATTORNEYS' FEES FROM THE WASHINGTON PUBLIC DISCLOSURE COMMISSION (PDC) UNDER FEDERAL CIVIL RIGHTS STATUTES. SINKING TO A NEW LEVEL OF VINDICTIVENESS, THE PDC NOT ONLY CHALLENGED THE FEES IN COURT, BUT ALSO FILED A COMPLAINT AGAINST OUR CLIENT, RECALL DALE WASHAM, FOR FAILING TO DISCLOSE IJ'S REPRESENTATION AS AN IN-KIND CONTRIBUTION TO THE CAMPAIGN. CLASSIFYING

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OUR SERVICES AS A CAMPAIGN CONTRIBUTION COULD PUT IN SERIOUS JEOPARDY THE ABILITY OF PUBLIC-INTEREST GROUPS LIKE IJ AND THE ACLU TO DEFEND THEIR CLIENTS' RIGHTS, SO WE FILED SUIT TO PROTECT THIS IMPORTANT AMERICAN TRADITION.

SEATON V. WEINER

MINNESOTA LIMITS THE AMOUNT OF MONEY AN INDIVIDUAL CAN DONATE TO A CANDIDATE TO \$1,000. BUT ONCE A CANDIDATE RAISES \$12,500 IN CONTRIBUTIONS BETWEEN \$500 AND \$1,000, THAT LIMIT IS ARBITRARILY CUT IN HALF. THAT MEANS THAT IF A CANDIDATE FOR STATE HOUSE ACCEPTS CONTRIBUTIONS OF \$1,000 FROM 12 DIFFERENT PEOPLE, THE 13TH DONOR, AND EVERYONE AFTER, MAY CONTRIBUTE ONLY \$500 OR LESS. CONTRIBUTING TO CANDIDATES FOR POLITICAL OFFICE IS A WELL-RECOGNIZED FIRST AMENDMENT RIGHT THAT SHOULD NOT BE DISHED OUT ON A FIRST-COME, FIRST-SERVED BASIS. MINNESOTA'S SYSTEM VIOLATES THIS RIGHT, SO WE HAVE TEAMED UP WITH TWO POLITICAL DONORS AND TWO CANDIDATES TO CHALLENGE THIS LAW IN FEDERAL COURT.

CASINO REINVESTMENT DEVELOPMENT AUTHORITY V. CHARLES AND LUCINDA BIRNBAUM ET AL.

IJ CLIENT CHARLIE BIRNBAUM IS A CLASSIC AMERICAN STORY. HIS PARENTS - BOTH IMMIGRANTS WHO MET HIDING IN THE FORESTS OF POLAND DURING WORLD WAR II - LEFT HIM MANY THINGS: A LOVE OF THIS COUNTRY, A DEEP PASSION FOR MUSIC, AND A HOME RIGHT NEAR THE BOARDWALK IN ATLANTIC CITY. THAT HOME - HIS PARENTS' Foothold IN THEIR ADOPTED COUNTRY - HAS BEEN A SOURCE OF LOVE, TRAGEDY, AND RENEWAL TO THE BIRNBAUM FAMILY FOR THE

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PAST 50 YEARS. CHARLIE NOW KEEPS AN APARTMENT AND PIANO STUDIO ON THE GROUND FLOOR; THE TOP TWO FLOORS ARE GIVEN OVER TO LONGTIME TENANTS WHO PAY BELOW-MARKET RENTS; AND THE WHOLE BUILDING IS DEVOTED TO THE MEMORY OF CHARLIE'S PARENTS. BUT THE CASINO REINVESTMENT DEVELOPMENT AUTHORITY WANTS TO SEIZE THE PROPERTY USING EMINENT DOMAIN, DESPITE HAVING NO SPECIFIC PURPOSE FOR THE PROPERTY. SO CHARLIE TEAMED UP WITH IJ TO CHALLENGE THE TAKING AND PRESERVE THE PROPERTY RIGHTS OF THE POLITICALLY AND FINANCIALLY DISENFRANCHISED.

COMMUNITY YOUTH ATHLETIC CENTER V. NATIONAL CITY

THE COMMUNITY YOUTH ATHLETIC CENTER IS A NON-PROFIT AFTER-SCHOOL FITNESS AND MENTORING PROGRAM IN NATIONAL CITY, CALIF., THAT HELPS HUNDREDS OF LOW-INCOME KIDS STAY OFF THE STREETS, IN SCHOOL, AND ON THE PATH TO LIFE SUCCESS. RATHER THAN ENCOURAGE THE CYAC'S GOOD WORK ON BEHALF OF THE COMMUNITY, THE LOCAL GOVERNMENT ATTEMPTED TO APPLY A PHONY "BLIGHT" DESIGNATION TO THE CYAC AND NEARLY 700 OTHER PROPERTIES SO IT COULD TRANSFER THEM TO A LUXURY CONDO DEVELOPER. WE DEFEATED THE PLAN IN THE SPRING OF 2011 AND SET IMPORTANT PROPERTY RIGHTS PRECEDENT IN CALIFORNIA IN THE PROCESS. BUT THE CITY APPEALED THE RULING, SENDING US TO THE STATE APPEALS COURT TO DEFEND OUR CLIENTS' RIGHT TO THEIR PROPERTY.

STATE OF TEXAS V. ONE 2004 CHEVROLET SILVERADO

CIVIL FORFEITURE IS A GROWING THREAT TO THE PROPERTY RIGHTS OF ALL AMERICANS. UNDER CIVIL FORFEITURE, POLICE CAN SEIZE HOMES, CARS, CASH, OR OTHER PROPERTY UPON THE MERE SUSPICION THAT IT HAS BEEN USED OR

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INVOLVED IN CRIMINAL ACTIVITY - NO ARREST OR CONVICTION REQUIRED. IN TEXAS, WE REPRESENT HOUSTON SMALL BUSINESSMAN ZAHER EL-ALI, WHO SOLD A TRUCK TO A MAN WHO PAID HIM ON CREDIT, BUT ALI HELD THE TITLE TO THE VEHICLE UNTIL HE WAS PAID IN FULL. THE PURCHASER WAS FOUND GUILTY IN JULY 2009 OF DRIVING WHILE INTOXICATED, AND TEXAS POLICE SEIZED THE TRUCK AND FILED THIS CIVIL FORFEITURE ACTION. EVEN THOUGH ALI HAS NEVER BEEN ACCUSED OF BREAKING ANY LAWS, HE IS REQUIRED TO PETITION THE COURT TO GET HIS TRUCK BACK. HE TEAMED UP WITH IJ TO CHALLENGE TEXAS' CIVIL FORFEITURE STATUTE AS A VIOLATION OF HIS CONSTITUTIONAL RIGHTS. THE APPEALS COURT SIDED WITH THE GOVERNMENT AND IN MARCH THE TEXAS SUPREME COURT DECLINED TO REVIEW THE DECISION, THOUGH IT DID SIGNAL AN INTEREST IN REVIEWING A FUTURE CASE. THE CASE IS NOW CLOSED.

DEHKO V. HOLDER; U.S. V. \$35,651.11; AND U.S. V. \$33,244.86

FOR MORE THAN 30 YEARS, TERRY DEHKO AND HIS DAUGHTER SANDY HAVE SUCCESSFULLY RUN A GROCERY STORE IN FRASER, MICH. IN JANUARY 2013, WITHOUT WARNING, THE FEDERAL GOVERNMENT USED CIVIL FORFEITURE TO SEIZE ALL OF THE MONEY FROM THE DEHKOS' STORE BANK ACCOUNT (MORE THAN \$35,000) EVEN THOUGH THEY'VE DONE ABSOLUTELY NOTHING WRONG. FEDERAL AGENTS STRUCK AGAIN IN THE SPRING OF 2013 WHEN THEY SEIZED THE BANK ACCOUNT OF MARK ZANIEWSKI'S INDEPENDENTLY OWNED GAS STATION (MORE THAN \$70,000). NEITHER THE DEHKOS NOR ZANIEWSKI WERE CHARGED WITH ANY CRIME - THE GOVERNMENT MERELY BELIEVED WITHOUT ANY REAL INVESTIGATION THAT THE DEPOSITS OF THE LAWFULLY EARNED MONEY FROM THEIR LEGITIMATE BUSINESSES WERE SUSPICIOUS. SO TERRY, SANDY, AND MARK TEAMED UP WITH IJ TO FIGHT BACK IN FEDERAL COURT. WHILE WE WERE ABLE TO SECURE THE RETURN OF THE FUNDS TO OUR CLIENTS' BANK ACCOUNTS, THE

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FIGHT CONTINUES WITH A FEDERAL LAWSUIT BROUGHT AGAINST THE IRS ON BEHALF OF TERRY, SANDY, AND MARK SEEKING TO ENSURE THAT PROPERTY OWNERS RECEIVE A PROMPT COURT HEARING WHEN FEDERAL AGENTS SEIZE THEIR PROPERTY THROUGH CIVIL FORFEITURE. WE RECEIVED FROM THE FEDERAL GOVERNMENT \$27,967 IN ATTORNEYS' FEES FOR THE ORIGINAL DEHKO CASE AND \$10,471 FOR THE ORIGINAL ZANIEWSKI CASE.

UNITED STATES V. 434 MAIN STREET, TEWKSBURY, MASS.

IN A DECISION THAT WILL HELP PROPERTY OWNERS NATIONWIDE, A FEDERAL JUDGE LAST YEAR RULED ON BEHALF OF IJ CLIENTS RUSS AND PATRICIA CASWELL IN THEIR FIGHT TO SAVE THE MOTEL THAT HAS BEEN IN THEIR FAMILY FOR TWO GENERATIONS. THE CASWELLS WEREN'T ACCUSED OF ANY CRIME, BUT THE LOCAL POLICE DEPARTMENT TEAMED UP WITH THE U.S. DEPARTMENT OF JUSTICE TO TAKE THE PROPERTY THROUGH CIVIL FORFEITURE BECAUSE A HANDFUL OF GUESTS OVER THE PAST 20 YEARS COMMITTED ILLEGAL ACTS WHILE STAYING AT THE MOTEL. THIS FACT DOESN'T DIFFERENTIATE THE PROPERTY FROM ANY OTHER HOTEL OR MOTEL IN THE COUNTRY, BUT AS A SMALL, FAMILY-RUN OUTFIT WITH NO MORTGAGE ON THE PROPERTY, THE CASWELLS WERE AN EASY TARGET FOR LAW ENFORCEMENT OFFICIALS LOOKING TO PAD THEIR BUDGETS WITH THE PROCEEDS FROM THE SALE OF THE MOTEL. THE GOVERNMENT DECIDED NOT TO APPEAL THE DECISION. WE RECEIVED \$425,000 IN ATTORNEYS' FEES AS A RESULT OF OUR VICTORY.

DEAN, ET AL. V. CITY OF WINONA

IN THIS CASE, WE ARE FIGHTING AN UNCONSTITUTIONAL BAN ON THE NUMBER OF HOMEOWNERS WHO MAY RENT OUT THEIR PROPERTIES IN THE CITY OF WINONA,

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MINN. THE CITY AMENDED ITS ZONING LAWS SO THAT ONLY 30 PERCENT OF HOMES IN EACH BLOCK MAY RECEIVE A RENTAL PERMIT, WHICH IS REQUIRED FOR A HOMEOWNER TO RENT HIS OR HER HOME. THAT MEANS IF 30 PERCENT OF ONE'S NEIGHBORS HAVE ALREADY SECURED RENTAL PERMITS, THE NEXT HOMEOWNER WHO SEEKS A PERMIT WILL BE TURNED AWAY EVEN IF HIS NEIGHBORS WITH PERMITS LIVE IN THEIR HOMES AND DON'T RENT THEM OUT. UNDER THE CONSTITUTION, THE GOVERNMENT CAN'T ARBITRARILY RESTRICT THE PROPERTY RIGHTS OF SOME BUT NOT OTHERS. THE MINNESOTA SUPREME COURT HAS AGREED TO HEAR THE CASE. A VICTORY WILL SEND A MESSAGE TO CITIES ACROSS MINNESOTA AND NATIONWIDE THAT RENTAL BANS ARE UNCONSTITUTIONAL AND CITIES SHOULD NOT ATTEMPT TO IMPOSE THEM.

RICKETTS V. MIAMI SHORES

FOR 17 YEARS, HERMINE RICKETTS AND HER HUSBAND TOM CARROLL USED THEIR FRONT YARD IN MIAMI SHORES, FLA., TO GROW FOOD FOR THEIR OWN PERSONAL CONSUMPTION. AND FOR 17 YEARS, NOBODY HAD A PROBLEM WITH IT. BUT IN MAY 2013, THE CITY AMENDED ITS ORDINANCE TO MAKE CLEAR THAT FRONT-YARD VEGETABLE GARDENS WERE PROHIBITED. ONLY VEGETABLES ARE EXPLICITLY BANNED - FLAMINGOES, FRUIT TREES, AND GARDEN GNOMES ARE JUST FINE. UNABLE TO BEAR THE HEFTY FINE OF \$50 A DAY, HERMINE AND TOM RELUCTANTLY UPROOTED THEIR GARDEN. BUT THEY TEAMED UP WITH IJ TO CHALLENGE MIAMI SHORES' SENSELESS BAN IN COURT. THE CASE AIMS TO VINDICATE THE RIGHT OF ALL AMERICANS TO PEACEFULLY USE THEIR OWN PROPERTY TO SUPPORT THEIR OWN FAMILIES AND IS PART OF IJ'S NATIONAL FOOD FREEDOM INITIATIVE, WHICH IS DESIGNED TO VINDICATE THE RIGHT OF AMERICANS TO PRODUCE, PROCURE, MARKET, AND CONSUME THE FOODS OF THEIR CHOICE.

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DUNCAN V. NEW HAMPSHIRE

IN NEW HAMPSHIRE, THE ACLU AND ITS ALLIES ARE CHALLENGING A PROGRAM OFFERING LOCAL BUSINESSES PARTIAL TAX CREDITS FOR CONTRIBUTIONS TO NON-PROFIT ORGANIZATIONS THAT FUND EDUCATION SCHOLARSHIPS. QUALIFYING PARENTS MAY USE THE SCHOLARSHIPS TO SEND THEIR CHILDREN TO TUITION-CHARGING PUBLIC SCHOOLS IN NEIGHBORING SCHOOL DISTRICTS, PAY FOR TUITION AT ANY OF THE STATE'S PRIVATE OR RELIGIOUS SCHOOLS, OR HOME SCHOOL THEIR CHILDREN. IJ REPRESENTS AFFECTED PARENTS AND NONPROFIT SCHOLARSHIP-GRANTING ORGANIZATIONS. OUR OPPONENTS CLAIM THAT THE TAX CREDIT PROGRAM VIOLATES THE STATE CONSTITUTION BY ALLEGEDLY USING MONEY RAISED BY TAXATION TO COMPEL TAXPAYERS TO SUPPORT RELIGIOUS SCHOOLS. HOWEVER, BECAUSE THE PROGRAM RELIES ON PRIVATE FUNDS, PRIVATE ORGANIZATIONS, AND PRIVATE DECISION MAKERS, IT COMPLIES ENTIRELY WITH THE STATE CONSTITUTION. WE ARGUED THE CASE BEFORE THE NEW HAMPSHIRE SUPREME COURT IN APRIL 2014 AND NOW AWAIT A DECISION.

LARUE V. COLORADO BOARD OF EDUCATION

WE CONTINUE TO STAND UP FOR PARENTS AND CHILDREN IN DOUGLAS COUNTY, COLO. IN 2011, THE LOCAL SCHOOL BOARD ENACTED A PILOT PROGRAM OFFERING MODEST SCHOLARSHIPS FOR UP TO 500 STUDENTS TO ENABLE THEM TO ATTEND PRIVATE SCHOOLS. SHORTLY THEREAFTER, THE ACLU, AMERICANS UNITED FOR SEPARATION OF CHURCH AND STATE, AND SEVERAL COLORADO ORGANIZATIONS AND TAXPAYERS SUED TO STOP THE PROGRAM. IJ INTERVENED, REPRESENTING FOUR FAMILIES WHO INTEND TO USE THE SCHOLARSHIPS FOR THEIR CHILDREN. THE INTERESTING THING ABOUT THE PROGRAM, BESIDES ITS HAVING BEEN ENACTED BY A SCHOOL DISTRICT, IS THAT THE DOUGLAS COUNTY PUBLIC SCHOOLS ARE HIGHLY

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REGARDED, YET THERE IS AN OVERWHELMING INTEREST IN THE PROGRAM. THE STATE COURT OF APPEALS UPHELD THE PROGRAM, BUT OUR OPPONENTS HAVE APPEALED TO COLORADO SUPREME COURT. THE COURT ANNOUNCED IN MARCH 2014 THAT IT WILL REVIEW THE CASE, AND WE EXPECT ORAL ARGUMENT LATER THIS YEAR.

BOYD V. MAGEE

ALABAMA PASSED THE ALABAMA ACCOUNTABILITY ACT IN 2013 TO PROVIDE LOW-INCOME FAMILIES WITH GREATER SCHOOL CHOICE. THE ACT OFFERS A LIFELINE TO FAMILIES THAT WOULD LIKE TO ESCAPE FAILING PUBLIC SCHOOLS BUT HAVE LACKED THE FINANCIAL RESOURCES TO DO SO UNTIL NOW. BUT THE ALABAMA EDUCATION ASSOCIATION AND ITS ALLIES ARE TRYING DESPERATELY TO SEVER THIS LIFELINE, WITH A LAWSUIT ALLEGING THAT THE ACT VIOLATES SEVERAL PROVISIONS OF THE ALABAMA CONSTITUTION, INCLUDING THE STATE'S TWO RELIGION CLAUSES. IJ INTERVENED IN THIS CASE LAST FALL ON BEHALF OF PARENTS LIKE IJ CLIENT TEQUILA ROGERS, WHO WISHES TO USE THE PROGRAM TO SEND HER SON CHRISTIAN TO A BETTER SCHOOL. THE TRIAL COURT STRUCK DOWN THE PROGRAM IN MAY 2014, BUT ALLOWED THE PROGRAM TO CONTINUE WHILE THE ALABAMA SUPREME COURT REVIEWS THE DECISION.

HART V. STATE / RICHARDSON V. STATE

IN NORTH CAROLINA, WE'RE DEFENDING THE OPPORTUNITY SCHOLARSHIP PROGRAM, WHICH AWARDS UP TO 2,400 PUBLICLY FUNDED SCHOLARSHIPS TO ENABLE QUALIFYING FAMILIES TO TAKE THEIR CHILDREN OUT OF THE PUBLIC SCHOOL SYSTEM AND SEND THEM TO A PRIVATE SCHOOL. THE TEACHERS' UNIONS AND SCHOOL BOARDS FILED TWO SEPARATE LAWSUITS TO STOP THE PROGRAM ON THE

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GROUNDS THAT THE NORTH CAROLINA CONSTITUTION PREVENTS THE STATE FROM
 FUNDING ANY PRIVATE SCHOOL SCHOLARSHIPS. HOWEVER, THE STATE
 CONSTITUTION ALLOWS THE GENERAL ASSEMBLY TO USE ITS GENERAL REVENUE
 FUND TO CREATE EDUCATIONAL PROGRAMS OUTSIDE OF THE PUBLIC SCHOOL
 SYSTEM, AND THAT IS EXACTLY WHAT NORTH CAROLINA LEGISLATORS DID THROUGH
 THE OPPORTUNITY SCHOLARSHIP PROGRAM. WE INTERVENED IN THE CASE ON
 BEHALF OF CYNTHIA PERRY AND OTHER PARENTS WHO WISH TO USE THE PROGRAM
 TO SAVE THEIR CHILDREN FROM FAILING PUBLIC SCHOOLS.

RAYMOND GADDY V. GA. DEPT. OF REVENUE

IN MAY 2014, WE INTERVENED IN A LAWSUIT TO DEFEND GEORGIA'S
 LONG-STANDING SCHOLARSHIP TAX-CREDIT PROGRAM. THE PROGRAM PROVIDES
 SCHOLARSHIPS TO MORE THAN 13,000 STUDENTS, MAKING IT THE FOURTH LARGEST
 SCHOOL CHOICE PROGRAM IN THE COUNTRY. OUR OPPONENTS ARE CHALLENGING
 THE PROGRAM ON THE GROUNDS THAT IT VIOLATES THE STATE CONSTITUTION'S
 BAN ON PROVIDING PUBLIC SUPPORT TO RELIGIOUS INSTITUTIONS AND THAT THE
 LEGISLATURE IS LIMITED TO SUPPORTING ONLY THE PUBLIC SCHOOL SYSTEM.
 HOWEVER, THEIR CLAIMS LACK MERIT AS 100 PERCENT OF THE PROGRAM FUNDS
 ARE RAISED FROM PRIVATE DONORS AND GIVEN TO PARENTS TO SPEND AT A
 SCHOOL OF THEIR CHOICE - REGARDLESS OF WHETHER THEY CHOOSE A RELIGIOUS
 OR NON-RELIGIOUS PRIVATE SCHOOL FOR THEIR CHILDREN. GEORGIA'S
 SCHOLARSHIP TAX-CREDIT PROGRAM OFFERS THOUSANDS OF CHILDREN A PATHWAY
 TO A BETTER EDUCATION TODAY, NOT AT SOME DISTANT POINT IN THE FUTURE,
 AND WE WILL DO EVERYTHING WE CAN TO ENSURE THAT IT CONTINUES TO
 SUCCEED.

AMICUS

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IN ADDITION TO THE ABOVE-DESCRIBED CASES, THE INSTITUTE FOR JUSTICE
 ALSO FILED AMICUS BRIEFS IN THE FOLLOWING CASES BETWEEN
 JULY 1, 2013 AND JUNE 30, 2014:

CCEC V. BENNETT

FAMILY PAC V. FERGUSON

GARCIA-MENDOZA V. 2003 CHEVY TAHOE

GESSLER V. COMMON CAUSE

KALEY V. UNITED STATES

IOWA RIGHT TO LIFE, INC. V. TOOKER

MCCULLEN V. COAKLEY

MINORITY TELEVISION, INC. V. FCC

SANCHEZ V. CITY OF AUSTIN

SUSAN B. ANTHONY LIST V. DRIEHAUS (CERT. PETITION STAGE)

SUSAN B. ANTHONY LIST V. DRIEHAUS (MERITS STAGE)

TOWNSHIP OF MOUNT HOLLY, NEW JERSEY V. MT. HOLLY GARDENS CITIZENS IN
ACTION, INC.

UTTER EX REL. STATE V. BIAW (PETITION FOR REVIEW STAGE)

UTTER EX REL. STATE V. BIAW (MERITS STAGE)

WELCH V. BROWN

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

File a separate application for each return. Information about Form 8868 and its instructions is at www.irs.gov/form8868

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box [X]
If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) . You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only []

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Table with 2 columns: Type or print, Name of exempt organization or other filer, see instructions. and Employer identification number (EIN) or Social security number (SSN). Includes details for INSTITUTE FOR JUSTICE, 901 NORTH GLEBE ROAD, NO. 900, ARLINGTON, VA 22203.

Enter the Return code for the return that this application is for (file a separate application for each return) [0][1]

Table mapping Application Is For (e.g., Form 990, Form 990-EZ) to Return Code and Application Is For (e.g., Form 990-T, Form 1041-A) to Return Code.

STEVEN ANDERSON

- The books are in the care of [] 901 NORTH GLEBE RD, SUITE 900 - ARLINGTON, VA 22203
Telephone No. [] 703-682-9320 Fax No. []
If the organization does not have an office or place of business in the United States, check this box []
If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) [] . If this is for the whole group, check this box [] . If it is for part of the group, check this box [] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until FEBRUARY 15, 2015, to file the exempt organization return for the organization named above. The extension is for the organization's return for: [] calendar year [] or [X] tax year beginning JUL 1, 2013, and ending JUN 30, 2014.

2 If the tax year entered in line 1 is for less than 12 months, check reason: [] Initial return [] Final return [] Change in accounting period

Table for tax calculations: 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. 3a \$ 0. 3b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b \$ 0. 3c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. 3c \$ 0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.