

Form **990**
 Department of the Treasury
 Internal Revenue Service

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

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

OMB No 1545-0047
2011
Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 07-01-2011 and ending 06-30-2012

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 901 NORTH GLEBE ROAD NO 900	E Telephone number (703) 682-9320
City or town, state or country, and ZIP + 4 ARLINGTON, VA 22203		G Gross receipts \$ 20,618,817
F Name and address of principal officer WILLIAM H MELLOR 901 NORTH GLEBE ROAD NO 900 ARLINGTON, VA 22203		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) 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 Corporation Trust Association 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	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	89
	6 Total number of volunteers (estimate if necessary)	6	25
	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	Current Year
	9 Program service revenue (Part VIII, line 2g)	18,305,447	18,582,104
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	455,078	1,117,146
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	50,190	81,986
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	0
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	18,810,715	19,781,236
	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)	6,773,449	8,023,101
	16a Professional fundraising fees (Part IX, column (A), line 11e)	14,568	11,793
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 886,120		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,131,802	4,547,644
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	10,919,819	12,582,538
19 Revenue less expenses Subtract line 18 from line 12	7,890,896	7,198,698	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	28,922,117	36,118,336
	22 Net assets or fund balances Subtract line 21 from line 20	534,917	629,471
		28,387,200	35,488,865

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	2013-02-07 Date
	WILLIAM H MELLOR PRESIDENT Type or print name and title	

Paid Preparer's Use Only	Preparer's signature ▶ JENNY E HERRERA CPA	Date	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00252755
	Firm's name (or yours if self-employed), address, and ZIP + 4 RUBINO & COMPANY CHARTERED 6903 ROCKLEDGE DRIVE SUITE 1200 BETHESDA, MD 20817			EIN ▶ 52-1186096 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 to any question in this Part III Yes No

1 Briefly describe the organization's mission

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

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 10,514,435 including grants of \$) (Revenue \$ 1,117,146)

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

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 \$ 10,514,435

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> <input checked="" type="checkbox"/>	Yes	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
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> <input checked="" type="checkbox"/>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i> <input checked="" type="checkbox"/>	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i> <input checked="" type="checkbox"/>		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> <input checked="" type="checkbox"/>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
9	Did the organization report an amount in Part X, line 21, 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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> <input checked="" type="checkbox"/>	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> <input checked="" type="checkbox"/>		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> <input checked="" type="checkbox"/>		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> <input checked="" type="checkbox"/>		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> <input checked="" type="checkbox"/>	Yes	
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, XII, and XIII is optional.</i> <input checked="" type="checkbox"/>		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I.</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? <i>If "Yes," complete Schedule F, Part II and IV.</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S? <i>If "Yes," complete Schedule F, Part III and IV.</i>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		No
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>		No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements.		

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 47		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return. 89		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.		
13b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the aggregate amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (9), 2 (No), 3 (No), 4 (No), 5 (No), 6 (No), 7a (No), 7b (No), 8a (Yes), 8b (Yes), 9 (No).

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 (Yes), 10b (Yes), 11a (Yes), 12a (Yes), 12b (Yes), 12c (Yes), 13 (Yes), 14 (Yes), 15a (Yes), 15b (Yes), 16a (No), 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed AL, AK, AZ, CO, CT, FL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NC, ND, OH, OK, OR, PA, RI, IN, UT, WA, WV, WI, NY, SC, VA, IL, MO
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
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. See Additional Data Table.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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				449,739	0	64,392
(2) DAVID B KENNEDY DIRECTOR & CHAIRMAN	1 00	X						0	0	0
(3) ROBERT A LEVY 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) DEBORAH SIMPSON MANAGING VP & SECRETARY	40 00			X				181,498	0	25,276
(12) STEVEN ANDERSON CFO & TREASURER	40 00			X				158,843	0	26,031
(13) JOHN KRAMER VP FOR COMMUNICATIONS	40 00				X			235,450	0	47,976
(14) BETH STEVENS VP FOR DEVELOPMENT	40 00				X			172,960	0	28,304
(15) SCOTT BULLOCK SR ATTORNEY	40 00					X		202,375	0	31,801
(16) DANA BERLINER SR ATTORNEY	40 00					X		202,491	0	32,406
(17) CLARK NEILY SR ATTORNEY	40 00					X		171,374	0	30,596

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

(A) Name and Title	(B) Average hours per week per week (describe hours for related organizations in Schedule O)	(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) STEVEN SIMPSON SR ATTORNEY	40 00					X		194,226	0	43,049
(19) JEFFREY ROWES SR ATTORNEY	40 00					X		161,230	0	26,328
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,130,186	0	356,159

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 **▶**19

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
RAND CONTRUCTION GROUP 515 M ST SE SUITE 102 WASHINGTON, DC 20003	CONSTRUCTION	138,744
APPLIED INTELLIGENCE GROUP 5005 N 14TH STREET ARLINGTON, VA 22203	IT CONSULTING	130,506

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

Part VIII Statement of Revenue

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	18,582,104				
	g	Noncash contributions included in lines 1a-1f \$ 1,340,419					
	h	Total. Add lines 1a-1f ▶	18,582,104				
Program Service Revenue	2a	ATTORNEY FEES	541100	1,112,935	1,112,935		
	b	HONORARIA	541900	4,211	4,211		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶		1,117,146			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶		85,201		85,201	
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties ▶					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	834,366			
			(ii) Other				
	b	Less cost or other basis and sales expenses	837,581				
c	Gain or (loss)	-3,215					
d	Net gain or (loss) ▶		-3,215		-3,215		
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a						
b	Less direct expenses b						
c	Net income or (loss) from fundraising events . . ▶						
9a	Gross income from gaming activities See Part IV, line 19 a						
b	Less direct expenses b						
c	Net income or (loss) from gaming activities . . ▶						
10a	Gross sales of inventory, less returns and allowances a						
b	Less cost of goods sold b						
c	Net income or (loss) from sales of inventory . . ▶						
	Miscellaneous Revenue	Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶						
12	Total revenue. See Instructions ▶		19,781,236	1,117,146	0	81,986	

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) but are not required to complete columns (B), (C), and (D)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,519,818	1,227,345	112,022	180,451
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	5,216,925	4,671,995	336,013	208,917
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	486,985	422,181	37,294	27,510
9	Other employee benefits	378,811	322,180	31,088	25,543
10	Payroll taxes	420,562	370,470	27,323	22,769
11	Fees for services (non-employees)				
a	Management				
b	Legal	259,813	242,044		17,769
c	Accounting	88,265		88,265	
d	Lobbying				
e	Professional fundraising See Part IV, line 17	11,793			11,793
f	Investment management fees				
g	Other	702,228	502,336	173,064	26,828
12	Advertising and promotion	47,640	47,040		600
13	Office expenses	1,043,003	621,733	180,586	240,684
14	Information technology	41,645	24,912	6,950	9,783
15	Royalties				
16	Occupancy	1,081,321	922,305	80,705	78,311
17	Travel	507,832	481,147	17,413	9,272
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	340,701	331,185	7,286	2,230
20	Interest	2,887		2,887	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	315,845	263,965	29,595	22,285
23	Insurance	116,464	63,597	51,492	1,375
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a					
b					
c					
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	12,582,538	10,514,435	1,181,983	886,120
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	2,671	1	2,671
	2 Savings and temporary cash investments	8,422,975	2	12,483,015
	3 Pledges and grants receivable, net	6,497,701	3	5,681,940
	4 Accounts receivable, net	10,577	4	10,915
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	164,356	9	184,824
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	2,733,283		
	b Less accumulated depreciation	1,860,912	10c	872,371
	11 Investments—publicly traded securities	12,796,013	11	16,817,294
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	77,291	15	65,306
16 Total assets. Add lines 1 through 15 (must equal line 34)	28,922,117	16	36,118,336	
Liabilities	17 Accounts payable and accrued expenses	298,012	17	395,922
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 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	236,905	25	233,549
	26 Total liabilities. Add lines 17 through 25	534,917	26	629,471
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	20,131,411	27	28,620,247
	28 Temporarily restricted net assets	8,255,789	28	6,868,618
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, 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	28,387,200	33	35,488,865	
34 Total liabilities and net assets/fund balances	28,922,117	34	36,118,336	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,781,236
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,582,538
3	Revenue less expenses Subtract line 2 from line 1	3	7,198,698
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	28,387,200
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-97,033
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	35,488,865

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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 separated basis		
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?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2011

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

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 **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally integrated d Type III - Other
- 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 the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	8,986,386	15,666,509	12,109,095	18,305,447	18,582,104	73,649,541
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	8,986,386	15,666,509	12,109,095	18,305,447	18,582,104	73,649,541
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)						16,247,894
6 Public Support. Subtract line 5 from line 4						57,401,647

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	8,986,386	15,666,509	12,109,095	18,305,447	18,582,104	73,649,541
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	482,173	385,623	181,289	54,026	85,201	1,188,312
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV.) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						74,837,853
12 Gross receipts from related activities, etc (See instructions)					12	3,652,826

13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	76.700%
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	79.450%

16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2010. If the organization did not check the 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—2011. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2010. 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 IRC 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2011.** 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—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

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.

2011

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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, line 35c (Proxy Tax), then

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

Name of the organization INSTITUTE FOR JUSTICE

Employer identification number

52-1744337

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 on behalf of or in opposition to candidates for public office 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?
4a Was a correction made?
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?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

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.

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)	12,261													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	20,169													
c	Total lobbying expenditures (add lines 1a and 1b)	32,430													
d	Other exempt purpose expenditures	12,550,108													
e	Total exempt purpose expenditures (add lines 1c and 1d)	12,582,538													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns	779,127													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">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)	194,782													
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying non-taxable amount	633,515	623,427	695,991	779,127	2,732,060
b Lobbying ceiling amount (150% of line 2a, column(e))					4,098,090
c Total lobbying expenditures	66,099	39,007	52,876	32,430	190,412
d Grassroots non-taxable amount	158,379	155,857	173,998	194,782	683,016
e Grassroots ceiling amount (150% of line 2d, column (e))					1,024,524
f Grassroots lobbying expenditures	30,753	7,840	10,693	12,261	61,547

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)).

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

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

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

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

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

Part IV Supplemental Information

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

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

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

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 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?

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, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-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 with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?
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 170(h)(4)(B)(ii)?
9 In Part XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, 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 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 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 XIV

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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

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 Investment earnings or 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 year end balance held as

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

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 XIV the intended uses of the organization's endowment funds

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,227,279	928,657	298,622
d Equipment		1,506,004	932,255	573,749
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				872,371

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other, and Total.

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

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. Includes a Total row.

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

Table with 2 columns: (a) Description, (b) Book value. Includes a Total row.

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

Table with 2 columns: (a) Description of Liability, (b) Amount. Rows include Federal Income Taxes, DEFERRED RENT, CAPITAL LEASE LIABILITY, and Total.

2. Fin 48 (ASC 740) Footnote. In Part XIV, 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 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	19,781,236
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	12,582,538
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	7,198,698
4	Net unrealized gains (losses) on investments	4	-97,033
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-97,033
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	7,101,665

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

1	Total revenue, gains, and other support per audited financial statements	1	19,684,203
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-97,033
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	-97,033
3	Subtract line 2e from line 1	3	19,781,236
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	19,781,236

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

1	Total expenses and losses per audited financial statements	1	12,582,538
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	12,582,538
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	12,582,538

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
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Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

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

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

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

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

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

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

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

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

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

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

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

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

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

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) WILLIAM H MELLOR	(i)	379,739	70,000	0	49,000	15,392	514,131	0
	(ii)	0	0	0	0	0	0	0
(2) DEBORAH SIMPSON	(i)	176,498	5,000	0	24,739	537	206,774	0
	(ii)	0	0	0	0	0	0	0
(3) STEVEN ANDERSON	(i)	138,843	20,000	0	20,463	5,568	184,874	0
	(ii)	0	0	0	0	0	0	0
(4) JOHN KRAMER	(i)	220,450	15,000	0	32,584	15,392	283,426	0
	(ii)	0	0	0	0	0	0	0
(5) BETH STEVENS	(i)	157,960	15,000	0	22,495	5,809	201,264	0
	(ii)	0	0	0	0	0	0	0
(6) SCOTT BULLOCK	(i)	194,875	7,500	0	25,932	5,869	234,176	0
	(ii)	0	0	0	0	0	0	0
(7) DANA BERLINER	(i)	192,491	10,000	0	26,536	5,870	234,897	0
	(ii)	0	0	0	0	0	0	0
(8) CLARK NEILY	(i)	171,374	0	0	24,960	5,636	201,970	0
	(ii)	0	0	0	0	0	0	0
(9) STEVEN SIMPSON	(i)	189,226	5,000	0	27,705	15,344	237,275	0
	(ii)	0	0	0	0	0	0	0
(10) JEFFREY ROWES	(i)	156,230	5,000	0	20,774	5,554	187,558	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
	PART I, LINE 4B	A \$75,000 CONTRIBUTION TO A SEC 457(F) PLAN FOR WILLIAM H MELLOR WAS AUTHORIZED IN FISCAL YEAR ENDING JUNE 30, 2012 AND PAID IN FISCAL YEAR ENDING JUNE 30, 2013
	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

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

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 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on 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, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

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

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) STEVEN SIMPSON	HUSBAND OF DEBORAH SIMPSON, MANAGING VP & SECRETARY	237,275	REGULAR EMPLOYEE OF THE INSTITUTE		No

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

OMB No 1545-0047

2011

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining 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	25	1,340,419	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 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?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	Yes	
b If "Yes," describe in Part II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

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

Schedule M (Form 990) 2011

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number

52-1744337

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 1	WILLIAM H MELLOR SERVES AS PRESIDENT & GENERAL COUNSEL AND IS EMPLOYED BY THE ORGANIZATION

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

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

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

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

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -97,033

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

Identifier	Return Reference	Explanation
	CASE UPDATE	<p>FLYNN V. HOLDER IN A MAJOR LEGAL VICTORY FOR CANCER PATIENTS AND THEIR FAMILIES, THE INSTITUTE FOR JUSTICE WON A RULING IN MARCH FROM THE 9TH U.S. CIRCUIT COURT OF APPEALS SAYING THAT COMPENSATING MOST BONE-MARROW DONORS IS NOT A CRIME. THIS LANDMARK CASE BEGAN IN OCTOBER 2009 WHEN IJ FILED SUIT AGAINST THE U.S. ATTORNEY GENERAL ON BEHALF OF CANCER PATIENTS AND THEIR FAMILIES, A RENOWNED BONE-MARROW DOCTOR, AND A NONPROFIT GROUP TO CHALLENGE THE PROHIBITION ON COMPENSATING BONE-MARROW DONORS SET FORTH IN THE NATIONAL ORGAN TRANSPLANT ACT (NOTA) OF 1984. NOTA MADE IT A SERIOUS CRIME, PUNISHABLE BY UP TO FIVE YEARS IN PRISON, TO COMPENSATE SOMEONE FOR A HUMAN ORGAN FOR TRANSPLANTATION. THE ACT DEFINES BONE MARROW AS AN ORGAN. THE 9TH CIRCUIT RULED THAT NOTA DOES NOT PROHIBIT COMPENSATING A DONOR FOR MARROW CELLS OBTAINED DIRECTLY FROM THE BLOODSTREAM, WHICH IS HOW MOST MARROW TRANSPLANTS NOW OCCUR, BECAUSE CONGRESS EXCLUDED BLOOD AND BLOOD COMPONENTS FROM NOTA. THIS DECISION WILL GIVE DOCTORS AND THEIR PATIENTS A POWERFUL TOOL IN THE FIGHT AGAINST DEADLY BLOOD DISEASES. ST. JOSEPH ABBEY V. CASTILLE THIS CASE IS PART OF IJ'S CAMPAIGN FOR ECONOMIC LIBERTY, A MULTI-YEAR, MULTI-MILLION DOLLAR INITIATIVE TO VINDICATE THE RIGHT TO EARN AN HONEST LIVING FREE FROM UNNECESSARY GOVERNMENT INTERFERENCE. WE REPRESENT THE MONKS OF SAINT JOSEPH ABBEY IN COVINGTON, LA, IN THEIR EFFORT TO SUPPORT THEMSELVES BY SELLING HANDMADE CASKETS TO HELP PAY FOR FOOD, HEALTH CARE, AND EDUCATION. UNDER LOUISIANA LAW, THE MONKS FACED CRIPPLING FINES AND EVEN JAIL TIME FOR SELLING "FUNERAL MERCHANDISE," WHICH INCLUDES CASKETS, WITHOUT A LICENSE EVEN THOUGH THERE IS NO PUBLIC HEALTH AND SAFETY REASON TO REGULATE WHO CAN SELL CASKETS. A CASKET IS JUST A BOX AND IS NOT EVEN NECESSARY FOR BURIAL, THE CARTEL OF LICENSED FUNERAL DIRECTORS SIMPLY WANTS THE LUCRATIVE FUNERAL MARKET TO ITSELF. IN A RESOUNDING VICTORY FOR FREEDOM, THE TRIAL COURT RULED IN THE MONKS' FAVOR IN JULY 2011. BUT OUR OPPONENTS APPEALED SO WE ARGUED THE CASE BEFORE THE 5TH U.S. COURT OF APPEALS IN JUNE 2012. THE CASE HAS WON WIDESPREAD MEDIA COVERAGE, INCLUDING A FRONT-PAGE FEATURE IN THE WASHINGTON POST THE WEEK BEFORE THE 5TH CIRCUIT'S ARGUMENT. FINAL VICTORY IN THE CASE WILL NOT ONLY HELP OUR CLIENTS, BUT WILL ALSO HELP OTHER ENTREPRENEURS NATIONWIDE WHO FIND THEIR RIGHT TO ECONOMIC LIBERTY VIOLATED BY STATE AND LOCAL REGULATORS WHO OFTEN PASS LAWS DESIGNED MERELY TO PROTECT EXISTING BUSINESSES FROM COMPETITION. UNITED STATES V. 434 MAIN STREET, TEWKSBURY, MASS. IN MASSACHUSETTS, WE ARE DEFENDING AN INNOCENT FAMILY IN A CASE THAT EXEMPLIFIES EVERYTHING WRONG WITH CIVIL ASSET FORFEITURE. RUSS CASWELL AND HIS FAMILY HAVE OWNED AND OPERATED THE MOTEL CASWELL IN TEWKSBURY, MA, FOR TWO GENERATIONS. THE MOTEL, WHICH RUSS' FATHER BUILT AND THE CASWELLS OWN FREE AND CLEAR, WAS SUPPOSED TO PROVIDE FOR RUSS' AND HIS WIFE'S RETIREMENTS. HOWEVER, LOCAL AND FEDERAL LAW ENFORCEMENT OFFICIALS ARE TRYING TO SEIZE THE MILLION-DOLLAR PROPERTY THROUGH CIVIL FORFEITURE, NOT BECAUSE THE CASWELLS HAVE DONE ANYTHING WRONG, BUT BECAUSE A HANDFUL OF THEIR GUESTS DURING THE PAST 20 YEARS COMMITTED ILLEGAL ACTS WHILE STAYING AT THE MOTEL. SINCE THE CASWELLS DIDN'T KNOWINGLY FACILITATE THE CRIMES IN QUESTION AND HAVE EVEN WORKED WITH POLICE TO PREVENT AND REPORT CRIME, THIS TAKING IS ILLEGAL UNDER MASSACHUSETTS LAW. BUT THE LOCAL POLICE DEPARTMENT IS WORKING WITH FEDERAL LAW ENFORCEMENT OFFICIALS TO SEIZE THE MOTEL UNDER RELATIVELY MORE RELAXED FEDERAL FORFEITURE LAWS AND STANDS TO RECEIVE UP TO 80 PERCENT OF THE PROCEEDS FROM THE SALE OF THE PROPERTY. THESE FUNDS CAN THEN BE USED TO PAD THE BUDGET OF THE POLICE DEPARTMENT. THIS LOOPHOLE PROVIDES A PERVERSE INCENTIVE FOR LOCAL LAW ENFORCEMENT AGENCIES TO IGNORE STATE LAWS AND POLICE FOR PROFIT RATHER THAN JUSTICE. TRIAL IN THE CASE IS SCHEDULED FOR NOVEMBER 2012. DINA GALASSINI, V. TOWN OF FOUNTAIN HILLS, ARIZONA. THE INSTITUTE FOR JUSTICE IS CHALLENGING CAMPAIGN FINANCE LAWS ACROSS THE COUNTRY IN ORDER TO VINDICATE THE FREE SPEECH RIGHTS OF ORDINARY AMERICANS. THE STORY OF DINA GALASSINI IS JUST ONE EXAMPLE OF HOW THESE LAWS ADVERSELY AFFECT REAL PEOPLE. AFTER SENDING AN EMAIL TO A FEW FRIENDS ASKING THEM TO JOIN HER IN A RALLY TO OPPOSE A BOND ELECTION IN FOUNTAIN HILLS, AZ, DINA RECEIVED A LETTER FROM THE TOWN CLERK TELLING HER THAT SHE WOULD HAVE TO REGISTER AS A "POLITICAL COMMITTEE" BEFORE SHE COULD CONTINUE SPEAKING. ANY TIME TWO OR MORE PEOPLE IN ARIZONA GET TOGETHER TO SUPPORT OR OPPOSE A BALLOT INITIATIVE, THEY MUST SUBMIT THEMSELVES TO ENDLESS GOVERNMENT BUREAUCRACY TO OBTAIN THE GOVERNMENT'S PERMISSION TO DO SOMETHING AS SIMPLE AND FUNDAMENTALLY AMERICAN AS HOLD A SIGN ON A STREET CORNER. EVEN IF A GROUP DOESN'T INTEND TO RAISE FUNDS FROM OTHERS, THE GOVERNMENT STILL ASSERTS THE POWER TO FORCE THEM TO DO OUTRAGEOUS AND IRRATIONAL THINGS LIKE APPOINT A TREASURER OR DESIGNATE A BANK ACCOUNT. IJ STEPPED IN ON DINA'S BEHALF IN OCTOBER AND WO</p>

Identifier	Return Reference	Explanation
	CASE UPDATE	<p>IN A RULING IN NOVEMBER PREVENTING FOUNTAIN HILLS FROM ENFORCING THE LAW AGAINST HER DINA HELD HER RALLY AND THE BOND ELECTION WAS DEFEATED ON ELECTION DAY BUT DINA'S COURTROOM BATTLE CONTINUES IN AN ATTEMPT TO VINDICATE THE RIGHTS OF COUNTLESS OTHER INDIVIDUALS ACROSS THE COUNTRY MEREDITH V DANIELS FOLLOWING OUR INITIAL TRIAL COURT VICTORY IN JANUARY UPHOLDING THE CONSTITUTIONALITY OF INDIANA'S GROUNDBREAKING CHOICE SCHOLARSHIP PROGRAM, THIS CASE NOW HEADS TO THE INDIANA SUPREME COURT IJ REPRESENTS PARENTS AND CHILDREN WHO WISH TO USE THE SCHOLARSHIPS CREATED BY THE PROGRAM AGAINST A CHALLENGE BY A GROUP OF TAXPAYERS REPRESENTED BY THE NATIONAL EDUCATION ASSOCIATION THE PROGRAM AWARDS LOW- AND MIDDLE-INCOME PARENTS PUBLICLY FUNDED SCHOLARSHIPS FOR THEIR CHILDREN'S EDUCATION THAT MAY BE USED AT PARTICIPATING PRIVATE SCHOOLS, INCLUDING BOTH RELIGIOUS AND NON-RELIGIOUS SCHOOLS AN ESTIMATED 62 PERCENT OF INDIANA FAMILIES WILL EVENTUALLY BE ELIGIBLE TO PARTICIPATE IN THE PROGRAM IF THEY DON'T THINK THAT THEIR CHILDREN ARE RECEIVING A GOOD EDUCATION IN THEIR CURRENT PUBLIC SCHOOL, THE PROGRAM WILL ENABLE THEM TO PICK A PRIVATE SCHOOL THAT BETTER SUITS THEIR CHILD'S EDUCATIONAL NEEDS WE ARE WAITING FOR THE COURT TO SET A DATE FOR ORAL ARGUMENT CLAYTON V STEINAGEL OUR CLIENT IN THIS CASE IS JESTINA CLAYTON, A COLLEGE GRADUATE, WIFE, MOTHER OF TWO, AND REFUGEE FROM THE SIERRA LEONE CIVIL WAR SHE HAS BEEN BRAIDING HAIR FOR MOST OF HER LIFE, BUT THE GOVERNMENT IRRATIONALLY CLAIMS THAT SHE MAY NOT BE PAID TO BRAID UNLESS SHE FIRST SPENDS THOUSANDS OF DOLLARS AND 2,000 HOURS ON GOVERNMENT-MANDATED COSMETOLOGY TRAINING, NOT ONE HOUR OF WHICH ACTUALLY WOULD HAVE TAUGHT HER TO BRAID HAIR WE CHALLENGE LAWS LIKE THESE BECAUSE RATHER THAN PROTECTING PUBLIC HEALTH AND SAFETY-AS SUCH LAWS ARE SUPPOSED TO DO-THEY SIMPLY PROTECT INDUSTRY INSIDERS FROM COMPETITION THE RESULT IS HIGHER PRICES AND LESS CHOICE FOR CONSUMERS, WHILE KEEPING NEWCOMERS OUT JESTINA PLED HER CASE TO UTAH'S LICENSING BOARD AND TO UTAH LEGISLATORS TO NO AVAIL SO SHE TEAMED UP WITH IJ TO FILE A LAWSUIT IN FEDERAL COURT TO VINDICATE THE RIGHT TO EARN AN HONEST LIVING AS AN ESSENTIAL PART OF OUR NATION'S PROMISE OF OPPORTUNITY A VICTORY IN THIS CASE NOT ONLY WILL ALLOW JESTINA TO EARN AN HONEST LIVING, BUT ALSO WILL BE A VICTORY FOR ENTREPRENEURS EVERYWHERE WHO SIMPLY WANT TO PURSUE THEIR CHOSEN OCCUPATION FREE FROM UNREASONABLE GOVERNMENT INTERFERENCE NO ONE SHOULD HAVE TO HIRE A LAWYER OR LOBBYIST JUST TO BRAID HAIR GUTIERREZ V AUNE THANKS TO IJ'S LITIGATION, ARIZONA ENTREPRENEURS WHO USE THEIR UNIQUE SKILLS TO REMOVE AND SHAPE EYEBROW HAIR WITH NOTHING MORE THAN A SINGLE PIECE OF COTTON THREAD ARE NOW FREE TO CONTINUE WORKING WITHOUT HAVING TO FIRST OBTAIN THE GOVERNMENT'S PERMISSION EYEBROW THREADING IS AN ANCIENT EASTERN HAIR REMOVAL TECHNIQUE THAT IS GROWING IN POPULARITY ACROSS THE COUNTRY BECAUSE IT IS A QUICKER, CHEAPER, AND LESS PAINFUL ALTERNATIVE TO WAXING IT ALSO PROVIDES A GREAT EMPLOYMENT OPPORTUNITY FOR ENTRY-LEVEL ENTREPRENEURS WHO HAVE LIMITED RESOURCES BUT WANT TO MOVE UP THE ECONOMIC LADDER DESPITE THE BENEFITS EYEBROW THREADING PROVIDES FOR CONSUMERS AND ENTREPRENEURS ALIKE, THE ARIZONA DEPARTMENT OF COSMETOLOGY DECREED THAT ASPIRING EYEBROW THREADERS WOULD NEED TO COMPLETE HUNDREDS OF HOURS OF COSTLY AND USELESS TRAINING IF THEY WANTED TO REMAIN IN BUSINESS THESE REGULATIONS SERVED NO LEGITIMATE GOVERNMENT INTEREST AND EXISTED SOLELY TO PROTECT ESTABLISHED COSMETOLOGISTS BY KEEPING CHEAPER SERVICES OUT OF THE MARKET THANKS TO IJ'S INVOLVEMENT, THE BOARD OF COSMETOLOGY BACKED DOWN FROM ITS REGULATORY REQUIREMENT, AND THE STATE OF ARIZONA PASSED A LAW EXEMPTING THREADERS FROM COSMETOLOGY LICENSING LAWS WE WILL USE THE MOMENTUM FROM OUR VICTORY TO HELP OTHER ENTREPRENEURS SUFFERING FROM EXCESSIVE GOVERNMENT REGULATION</p>

Identifier	Return Reference	Explanation
		<p>PATEL V TEXAS DEPT OF LICENSING AND REGULATION SIMILAR TO THE ARIZONA CASE MENTIONED ABOVE, WE FILED SUIT IN DECEMBER 2009 AGAINST TEXAS' ATTEMPTS TO REGULATE AS COSMETOLOGY THE PRACTICE OF EYEBROW THREADING THE GOVERNMENT'S POSITION WOULD REQUIRE EYEBROW THREADERS, PREDOMINANTLY INDIAN IMMIGRANTS, TO OBTAIN BETWEEN 750 AND 1,500 HOURS OF WESTERN-STYLE COSMETOLOGY TRAINING (NONE OF IT RELEVANT TO THREADING) AT A COST OF APPROXIMATELY \$15,000 AS WITH MOST LICENSING LAWS, THIS ONE HAS NOTHING TO DO WITH PUBLIC HEALTH AND SAFETY AND EVERYTHING TO DO WITH PROTECTING 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 CURRENTLY ARE ON APPEAL WITH THE TEXAS SUPREME COURT COURTNEY V GOLTZ OUR FIGHT TO PROTECT ECONOMIC LIBERTY TAKES US TO AN ISOLATED LAKE IN WASHINGTON THAT COULD HAVE ENORMOUS IMPLICATIONS FOR THE RIGHT TO EARN AN HONEST LIVING SINCE 1927, THERE HAS BEEN A GOVERNMENT-IMPOSED MONOPOLY ON LAKE CHELAN THAT HAS ALLOWED ONLY ONE FERRY OPERATOR ON THE LAKE THE CURRENT OPERATOR RUNS ONLY TWO BOATS PER DAY DURING THE PEAK SUMMER TOURIST SEASON, AND BOTH BOATS DEPART AT THE SAME TIME IN THE SAME DIRECTION, LEAVING TOURISTS INCONVENIENCED OUR CLIENTS, BROTHERS JIM AND CLIFF COURTNEY, OWN A RUSTIC RANCH ON THE LAKE AND HAVE TRIED TO RUN A COMPETING FERRY SERVICE, BUT HAVE BEEN DENIED BECAUSE OF A STATE LAW THAT REQUIRES A "CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY " THIS MEANS THAT JIM AND CLIFF HAVE TO MEET SOME GOVERNMENT-CONCOCTED CRITERIA TO PROVE THAT THEIR SERVICE IS NEEDED BEFORE THEY CAN RUN A SINGLE BOAT AND SATISFY THE DEMANDS OF THEIR CUSTOMERS IJ FILED SUIT ON THEIR BEHALF, ARGUING THAT THE REQUIREMENT VIOLATES THE 14TH AMENDMENT TO THE U S CONSTITUTION A VICTORY WILL SET IMPORTANT PRECEDENT AND ADVANCE THE NOTION THAT THE GOVERNMENT MUST JUSTIFY ANY RESTRICTIONS IT IMPOSES ON INDIVIDUAL LIBERTY MILE HIGH CAB, INC V PUBLIC UTILITIES COMMISSION IN 2008, COLORADO CHANGED ITS LAWS TO ALLOW MORE OPEN COMPETITION IN ITS TAXI MARKETS WHILE THE STATE RETAINED A "PUBLIC CONVENIENCE AND NECESSITY" STANDARD, IT SHIFTED THE BURDEN OF PROOF AND IMPOSED A REBUTTABLE PRESUMPTION THAT NEW TAXI SERVICES WERE NEEDED IN THE STATE'S MAJOR CITIES THE PUBLIC UTILITIES COMMISSION (WHICH REGULATES TAXI ENTRY IN COLORADO) ALLOWED ONE NEW COMPANY TO ENTER THE DENVER MARKET IN THE WAKE OF THE NEW LAW, BUT THEN NO OTHERS OUR CLIENT IS ROLAND NWANKWO, PRESIDENT OF MILE HIGH CAB, INC , AND THE FIRST APPLICANT REJECTED UNDER THE NEW STANDARD MILE HIGH UNSUCCESSFULLY APPEALED THAT DECISION TO A STATE TRIAL COURT IJ STEPPED IN TO TAKE OVER THE APPEAL, AND WE SUCCESSFULLY APPEALED TO THE COLORADO SUPREME COURT WE EXPECT ORAL ARGUMENT TO HAPPEN SOMETIME IN 2012 SPEED'S AUTO SERVICES V PORTLAND IN PORTLAND, OR, WE ARE CHALLENGING THE CITY'S MINIMUM FARE LAW, WHICH PUNISHES SMALL LIMOUSINE AND SEDAN COMPANIES TO PROTECT THE PROFITS OF THE CITY'S TAXICAB COMPANIES THE LAW IMPOSES A \$50 MINIMUM FARE FOR LIMOUSINE AND SEDAN RIDES TO OR FROM PORTLAND INTERNATIONAL AIRPORT IN ADDITION TO A CITY-WIDE MINIMUM FARE REQUIRING LIMOS AND SEDANS TO CHARGE AT LEAST 35 PERCENT MORE THAN WHAT TAXIS WOULD CHARGE FOR SERVICE ON THE SAME ROUTE MOREOVER, IT FORCES LIMOS AND SEDANS TO WAIT AT LEAST ONE HOUR BEFORE PICKING UP CUSTOMERS OUR CLIENTS, TOWNCAR COM AND FIESTA LIMOUSINE, WANTED TO ATTRACT NEW CUSTOMERS BY OFFERING \$32 PROMOTIONAL ONE-WAY FARES TO THE AIRPORT THROUGH THE DAILY DEAL WEBSITE GROUPON COM BUT THE PORTLAND REVENUE BUREAU THREATENED THEM WITH A COMBINED \$895,000 IN FINES AND SUSPENSION OF THEIR OPERATING PERMITS OUR CLIENTS CANCELED THE PROMOTIONS AND REFUNDED THEIR CUSTOMERS PREVENTING ENTREPRENEURS FROM PROVIDING DISCOUNTS DOESN'T MAKE RIDING IN A LIMO OR SEDAN ANY SAFER, AND OUR LAWSUIT WILL ILLUSTRATE HOW PORTLAND'S MINIMUM FARE LAW DOES NOTHING BUT PROTECT A GROUP OF INDUSTRY INSIDERS FROM COMPETITION</p>

Identifier	Return Reference	Explanation
		<p>BOKHARI V NASHVILLE SIMILAR TO THE PORTLAND CASE ABOVE, WE ARE CHALLENGING NEW LAWS IN NASHVILLE, TN, THAT FORCE SEDAN AND INDEPENDENT LIMO COMPANIES TO INCREASE THEIR FARE MINIMUM, PROHIBIT THEM FROM USING LEASED VEHICLES, AND FORBID THEM FROM WAITING FOR CUSTOMERS AT PUBLIC PLACES, AMONG OTHER RESTRICTIONS AS A RESULT, A NUMBER OF SMALL TRANSPORTATION BUSINESSES HAVE ALREADY GONE OUT OF BUSINESS, WHILE MANY OTHERS ARE UNDER A CONSTANT THREAT OF BEING RUN OFF THE ROAD IN JULY, OUR ACTIVISM AND COALITIONS TEAM HELPED STAGE A FREEDOM RIDE THROUGH THE CITY TO PROTEST THE REGULATIONS AHEAD OF A METROPOLITAN COUNTY COUNCIL HEARING TO CONSIDER ELIMINATING THEM OUR CLIENTS AND OTHER INDEPENDENT LIMO DRIVERS DISPLAYED FLAGS AND STICKERS THAT SAID "TELL NASHVILLE LET ME CHARGE YOU LESS," ILLUSTRATING HOW THESE NEW REGULATIONS DO NOTHING BUT PROTECT A GROUP OF POLITICALLY FAVORED INSIDERS FROM COMPETITION MEANWHILE, OUR LAWSUIT CONTINUES GHALEB IBRAHIM V CITY OF MILWAUKEE ANOTHER FIGHT TO PROTECT ECONOMIC LIBERTY IS TAKING PLACE IN MILWAUKEE, WI, WHERE THE CITY HAS ARBITRARILY CAPPED THE NUMBER OF TAXICAB PERMITS FOR THE PAST TWO DECADES MILWAUKEE, A CITY OF MORE THAN 600,000 PEOPLE, ISSUES ENOUGH PERMITS FOR ONLY 321 CABS THIS EQUATES TO ABOUT ONE CAB FOR EVERY 1,850 PEOPLE AND IS FAR FEWER THAN COMPARABLE CITIES SUCH AS MINNEAPOLIS, WHICH RECENTLY DEREGULATED ITS TAXI LAWS PRIOR TO THE CAP, ANYONE WITH \$85 COULD GO TO CITY HALL AND APPLY FOR A LICENSE TO DRIVE A TAXI TODAY, THE ONLY WAY TO ENTER THE TAXI BUSINESS IS TO BUY A PERMIT ON THE SECONDARY MARKET FOR AS MUCH AS \$150,000-A COST WELL BEYOND THE MODEST MEANS OF MOST ASPIRING ENTREPRENEURS THE MAJORITY OF THESE PERMITS ARE HELD BY ONE FAMILY THE CAP SERVES NO OTHER PURPOSE THAN TO FUNNEL BUSINESS TO A GROUP OF ENTRENCHED INTERESTS AT THE EXPENSE OF CONSUMERS AND ENTREPRENEURS THAT'S WHY I TEAMED UP WITH THREE MILWAUKEE CAB DRIVERS TO CHALLENGE THE CITY'S TAXI PERMIT SYSTEM THE GOVERNMENT HAS NO BUSINESS PICKING WINNERS AND LOSERS, AND THERE IS SOMETHING DREADFULLY WRONG WHEN THOSE AT THE BOTTOM OF THE ECONOMIC LADDER HAVE TO SAVE THE COST OF A HOUSE TO START A TAXI BUSINESS RATHER THAN THE OTHER WAY AROUND COLON HEALTH CENTERS OF AMERICA, LLC, ET AL V HAZEL, ET AL THIS IS A CHALLENGE TO VIRGINIA'S CERTIFICATE-OF-NEED (CON) PROGRAM, WHICH 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 RESULTS IN NEW SERVICES BEING FORBIDDEN FROM OPERATING AT ALL AND THE CON PROGRAM AMOUNTS TO NOTHING MORE THAN A STATE-GRANTED MONOPOLY FOR POLITICALLY FAVORED BUSINESSES AT A TIME WHEN THE NATION IS BITTERLY DIVIDED ON HOW TO BEST PROVIDE HEALTH CARE, ONE THING THAT SHOULD BE OBVIOUS IS THAT THE GOVERNMENT HAS NO BUSINESS PREVENTING PATIENTS AND DOCTORS FROM DECIDING WHAT MEDICAL SERVICES AND EQUIPMENT ARE NEEDED JUST SO IT CAN PROTECT ESTABLISHED PRACTITIONERS FROM COMPETITION BHANDARI V NILESTUEN IN THIS CASE, I SOUGHT TO VINDICATE THE RIGHTS OF RAJ BHANDARI, A GAS STATION OWNER IN MERRILL, WISCONSIN, WHO FOUND HIMSELF FACING POSSIBLY THOUSANDS OF DOLLARS IN FINES FOR THE CRIME OF OFFERING DISCOUNTS ON GASOLINE-A VIOLATION OF THE STATE'S MINIMUM-MARKUP LAW, WHICH REQUIRES THAT RETAIL GASOLINE BE SOLD FOR AT LEAST 9.18 PERCENT OVER THE LOCAL AVERAGE WHOLESALE COST NOT LONG AFTER AN UNFAVORABLE DECISION FROM THE TRIAL COURT, A FEDERAL TRIAL COURT IN ANOTHER CASE ISSUED A VERY WELL-REASONED OPINION ENJOINING THE STATE FROM ENFORCING THE RELEVANT PROVISIONS OF THE LAW ON FEDERAL ANTI TRUST GROUNDS THE 7TH U.S. CIRCUIT COURT OF APPEALS THEN DISSOLVED THE FEDERAL INJUNCTION, WHICH MEANT THAT OUR CASE (WHICH HAD BEEN STAYED DUE TO THE PENDING FEDERAL LITIGATION) WAS ONCE AGAIN LIVE A WISCONSIN APPELLATE COURT EVENTUALLY UPHELD OUR LOSS IN THE LOWER COURT, SO THE CASE IS NOW CLOSED LOCKE V SHORE AFTER SUCCESSFUL LAWSUITS CHALLENGING INTERIOR DESIGN LAWS IN NEW MEXICO, TEXAS, CONNECTICUT, AND OKLAHOMA, THE INSTITUTE FOR JUSTICE FILED SUIT IN FLORIDA, THE STATE WITH BY FAR THE MOST RESTRICTIVE AND AGGRESSIVELY ENFORCED LAW IN THE COUNTRY ONLY THREE OTHER STATES-FLORIDA, LOUISIANA, AND NEVADA-REGULATE THE ACTUAL PRACTICE OF INTERIOR DESIGN (AS OPPOSED TO SIMPLY REGULATING WHO CAN CALL THEMSELVES INTERIOR DESIGNERS) USING OUR STRATEGIC COMBINATION OF LITIGATION, MEDIA, ACTIVISM, AND STRATEGIC RESEARCH, WE WON A PARTIAL VICTORY IN FEBRUARY 2010 WE RECEIVED \$50,000 IN ATTORNEY'S FEES FOR THE PORTION OF THE CASE WE WON FOR THE PART OF THE CASE THAT WE LOST, WE APPEALED TO THE 11TH U.S. CIRCUIT COURT OF APPEALS, WHICH ALSO RULED AGAINST US OUR PETITION FOR REVIEW WITH THE U.S. SUPREME COURT WAS</p>

Identifier	Return Reference	Explanation
		DENIED IN JANUARY , SO THIS CASE ALSO IS CLOSED

Identifier	Return Reference	Explanation
		<p>LOVING V IRS IN THIS CASE, WE ARE CHALLENGING THE IRS'S LICENSING REQUIREMENTS FOR INCOME TAX RETURN PREPARERS EFFECTIVE THIS YEAR, THE IRS IS REQUIRING ALL PAID TAX RETURN PREPARERS-EXCEPT FOR ATTORNEYS, CPAS, AND SEVERAL CATEGORIES OF POLITICALLY POWERFUL "ENROLLED AGENTS" WHO WERE ABLE TO WIN EXEMPTIONS-TO BECOME "REGISTERED TAX RETURN PREPARERS" BY PAYING EXTRA FEES, PASSING A GOVERNMENT EXAM, AND TAKING 15 HOURS OF CONTINUING EDUCATION CLASSES EVERY YEAR THE REGULATIONS PLACE A DISPROPORTIONATE BURDEN ON INDEPENDENT PREPARERS LIKE OUR CLIENT ELMER KILIAN, WHO HAS BEEN PREPARING TAX RETURNS FOR THE PEOPLE OF EAGLE, WI, FOR THE PAST 30 YEARS IJ BELIEVES THAT TAXPAYERS-NOT THE IRS-SHOULD BE THE ONES WHO DECIDE WHO PREPARES THEIR TAXES SO WE'RE STANDING UP FOR ENTREPRENEURS WHO ARE FORCED TO SUFFER BECAUSE THEY LACK THE POLITICAL CLOUT OF ENTRENCHED INTERESTS MARTINEZ V MULLEN IN CONNECTICUT, WE ARE REPRESENTING WOULD-BE ENTREPRENEURS WHO WANT TO CAPITALIZE ON THE GROWING POPULARITY OF TEETH WHITENING TEETH-WHITENING SERVICES ARE INCREASINGLY AVAILABLE AT SPAS, SALONS, AND SHOPPING MALLS AND OFTEN AT A MUCH LOWER COST THAN DENTISTS TYPICALLY CHARGE THE CONNECTICUT DENTAL COMMISSION, HOWEVER, ISN'T SMILING ABOUT THE COMPETITION THIS PRESENTS ESTABLISHED DENTISTS IT RULED IN JUNE 2011 THAT IT IS A CRIME PUNISHABLE BY UP TO FIVE YEARS IN JAIL OR \$25,000 IN CIVIL PENALTIES FOR ANY ONE BUT A LICENSED DENTIST TO OFFER TEETH-WHITENING SERVICES, EVEN IF CUSTOMERS APPLY THE PRODUCT TO THEIR OWN TEETH THE COMMISSION'S RULING IS IRRATIONAL BECAUSE TEETH-WHITENING PRODUCTS ARE CONSIDERED COSMETICS, MEANING THAT ANY ONE-INCLUDING CHILDREN-CAN LEGALLY PURCHASE AND APPLY THEM AT HOME WITHOUT ANY SPECIAL INSTRUCTION OR TRAINING MOREOVER, THE RULING HAS BEEN DEVASTATING TO ENTREPRENEURS LIKE OUR CLIENT, LISA MARTINEZ, WHO HAD TO SHUT DOWN HER PROFITABLE TEETH-WHITENING BUSINESS AND FOREGO HER DREAMS OF ECONOMIC INDEPENDENCE LISA AND OTHER ENTREPRENEURS WHO OFFER A CLEAN, COMFORTABLE PLACE FOR CUSTOMERS TO APPLY A WHITENING PRODUCT TO THEIR OWN TEETH, JUST AS THEY WOULD AT HOME, POSE NO THREAT TO PUBLIC HEALTH AND SAFETY THE COMMISSION'S RULING IS NOTHING MORE THAN A BLATANT ATTEMPT TO PROTECT DENTISTS AT THE EXPENSE OF CONSUMERS AND ENTREPRENEURS, SO WE'RE HELPING LISA STAND UP FOR HER CONSTITUTIONAL RIGHTS MEMBRENO V CITY OF HIALEAH SILVIO MEMBRENO CAME TO THE UNITED STATES FROM NICARAGUA AND HAS BEEN SUCCESSFULLY EARNING A LIVING IN HIALEAH, FL, AS A FLOWER VENDOR FOR THE PAST 15 YEARS JUST LIKE COUNTLESS VENDORS ACROSS THE COUNTRY, HE PROVIDES CONSUMERS WITH A CONVENIENT MEANS TO BUY GOODS THAT WOULD OTHERWISE BE UNAVAILABLE, ALL WHILE CREATING JOBS FOR OTHERS ALTHOUGH THE BENEFITS OF VENDING ARE UNDENIABLE AND IT MAY BE LEGAL FOR VENDORS LIKE SILVIO TO EARN A LIVING VENDING IN HIALEAH, LOCAL REGULATIONS DESIGNED TO PROTECT ESTABLISHED BUSINESSES MAKE IT NEARLY IMPOSSIBLE FOR THEM TO BE EFFECTIVE ENTREPRENEURS THE CITY UNNECESSARILY ENDANGERS VENDORS BY REQUIRING THEM TO BE IN CONSTANT MOTION WHEN THEY'D MUCH RATHER SAFELY STAY IN ONE SPOT VENDORS ALSO ARE PROHIBITED FROM SELLING ITEMS WITHIN ONE FOOTBALL FIELD OF ANY BRICK-AND-MORTAR ESTABLISHMENT THAT SELLS "SIMILAR MERCHANDISE"-A STANDARD THAT INVITES ABUSE IJ TEAMED UP WITH SILVIO TO CHALLENGE HIALEAH'S VENDING LAWS AND HELP PUT LOCAL GOVERNMENTS ACROSS THE COUNTRY ON NOTICE THAT IT'S NO LONGER ACCEPTABLE TO DRIVE VENDORS OUT OF BUSINESS IN ORDER TO PROTECT BRICK-AND-MORTAR BUSINESSES FROM COMPETITION MILLER V CITY OF ATLANTA LARRY MILLER AND STANLEY HAMBRICK OWN TWO WELL-KNOWN VENDING BUSINESSES OUTSIDE THE ATLANTA BRAVES STADIUM THEIR BUSINESSES CREATE JOBS, OFFER INEXPENSIVE SNACKS AND SOUVENIRS TO VISITORS, AND MAKE THE SIDEWALKS SAFER BY KEEPING AN EYE OUT FOR FANS WHO NEED HELP BUT TWO YEARS AGO, ATLANTA HANDED OVER ALL PUBLIC-PROPERTY VENDING TO A SINGLE COMPANY-THE FIRST PROGRAM OF ITS KIND IN THE COUNTRY NOW THAT COMPANY WANTS TO THROW LARRY AND STANLEY OUT OF THE SPOTS THEY HAVE WORKED FOR DECADES IN ORDER TO BUILD KIOSKS THAT RENT FOR ALMOST \$20,000 A YEAR IF IT DOES SO, LARRY AND STANLEY'S BUSINESSES WILL BE DESTROYED SO LARRY AND STANLEY TEAMED UP WITH THE INSTITUTE FOR JUSTICE TO CHALLENGE ATLANTA'S VENDING MONOPOLY IN THE LAWSUIT, WE ARGUE THAT ATLANTA LACKS THE POWER TO GRANT AN EXCLUSIVE VENDING FRANCHISE AND THAT ITS ACTIONS VIOLATE THE GEORGIA CONSTITUTION A VICTORY WILL NOT ONLY FREE ATLANTA'S VENDING COMMUNITY, IT WILL MAKE OTHER CITIES THINK TWICE BEFORE ENTERING INTO SIMILARLY ANTICOMPETITIVE ARRANGEMENTS</p>

Identifier	Return Reference	Explanation
		<p>VERLIN STOLL, ET AL V MINNESOTA DEPARTMENT OF HEALTH, MORTUARY SCIENCE SECTION, ET AL I N MINNESOTA, WE ARE CHALLENGING A PROTECTIONIST GOVERNMENT MANDATE REQUIRING ENTREPRENEURS TO WASTE THEIR RESOURCES ON THINGS THEY DON'T NEED VERLIN STOLL BUILT A SUCCESSFUL BUSIN ESS IN ST PAUL, MN, BY OFFERING LOW-COST FUNERALS WHILE PROVIDING HIGH-QUALITY SERVICE H E WANTS TO EXPAND HIS BUSINESS AND CREATE JOBS BY BUILDING A SECOND FUNERAL HOME, BUT A ST ATE LAW WON'T ALLOW HIM TO DO SO UNTIL HE SPENDS \$30,000 TO INSTALL AN EMBALMING ROOM HE N EVER PLANS ON USING HE SIMPLY DOESN'T NEED IT, EMBALMING ISN'T NECESSARY JUST BECAUSE SOM EONE PASSES AWAY , AND FUNERAL HOMES ARE ALLOWED TO CONTRACT THE PROCESS OUT TO THIRD PARTI ES THE LAW SERVES NO PRACTICAL PURPOSE AND IS AS IRRATIONAL AS THE GOVERNMENT FORCING A B RAKE SHOP TO BUILD A RACE TRACK OR COMMANDING A LOGGER TO BUY 100 CHAINSAWS HELL NEVER US E IT ONLY EXISTS TO PROTECT HIGH-END FUNERAL HOME BUSINESSES FROM INNOVATIVE COMPETITORS LIKE VERLIN BY ARTIFICIALLY DRIVING UP THEIR COSTS A VICTORY HERE WILL NOT ONLY FREE VERL IN AND HIS CUSTOMERS FROM AN UNCONSTITUTIONAL RESTRAINT ON THEIR ECONOMIC LIBERTY, BUT ALS O ESTABLISH A USEFUL PRECEDENT THAT WILL HELP PROTECT ENTREPRENEURS FROM POINTLESS LAWS AN D BUREAUCRACY</p> <p>WAG MORE DOGS, LLC V ARTMAN U REPRESENTS A PET BOARDING AND GROOMING BUSI NESS NAMED WAG MORE DOGS IN ARLINGTON, VA AS PART OF ITS PLANNED OPENING, WAG MORE DOGS C OMMISSIONED A PAINTING TO BEAUTIFY THE NEIGHBORING DOG PARK AND TO ENGENDER GOODWILL WITH THE PARK'S PATRONS BUT THE COUNTY STATED THAT THE PAINTING WAS AN ILLEGAL SIGN BECAUSE IT "DIRECTED' PEOPLE TO WAG MORE DOGS' DOOR AND HAD A "RELATIONSHIP' WITH THE BUSINESS AS A RESULT, THE COUNTY DELAYED WAG MORE DOGS' OPENING, FORCED IT TO COVER THE PAINTING WITH A TARP, AND TOLD IT TO EITHER PAINT OVER THE MURAL OR CHANGE ITS MESSAGE WE TEAMED UP WITH WAG MORE DOGS' OWNER KIM HOUGHTON TO FILE SUIT IN DECEMBER 2010 ARGUING THAT THE COUNTY'S DEFINITION FOR WHAT IS A SIGN IS A VAGUE AND CONTENT-BASED RESTRICTION ON SPEECH IN VIOLA TION OF THE FIRST AMENDMENT THE FOURTH CIRCUIT AFFIRMED THE DISTRICT COURT'S DISMISSAL OF THE CASE, WHICH DEEPENED A CIRCUIT SPLIT ON WHETHER DISCRIMINATING AGAINST CERTAIN TYPES OF SIGNS BASED ON THEIR SUBJECT MATTER IS SUBJECT TO STRICT SCRUTINY THIS IS A MAJOR FACT OR THE U S SUPREME COURT TAKES INTO ACCOUNT WHEN DECIDING WHETHER TO HEAR A CASE WAUGH V NEVADA STATE BOARD OF COSMETOLOGY IN NEVADA, TEACHING OTHERS HOW TO APPLY MAKEUP WITHOUT A GOVERNMENT-ISSUED LICENSE CAN SUBJECT YOU TO UP TO \$2,000 IN FINES OUR CLIENTS ARE LIS SETTE WAUGH AND WENDY ROBIN, MAKEUP ARTISTS WITH OVER 40 YEARS OF COMBINED EXPERIENCE, WHO WANT TO TRAIN THE NEXT GENERATION OF MAKEUP ARTISTS IN THE ART AND ARTISTRY OF APPLYING M AKEUP FOR THE ENTERTAINMENT AND RETAIL INDUSTRIES BUT THE NEVADA STATE BOARD OF COSMETOLO GY HAS THREATENED TO SILENCE THE TWO ENTREPRENEURS BY SHUTTING DOWN THEIR BUSINESSES NEVA DA LAW RECOGNIZES THAT MAKEUP ARTISTS ARE DIFFERENT FROM COSMETOLOGISTS-WHO FOCUS ON CUTTI NG AND STYLING HAIR, CLEANSING AND CARING FOR THE SKIN, AND MANICURES-BY EXEMPTING THEM FR OM THE STATE'S COSMETOLOGY LICENSING SCHEME YET BOTH WOMEN COULD FACE FINES OF UP TO \$2,0 00 FOR DOING NOTHING MORE THAN TEACHING MAKEUP ARTISTRY WITHOUT A COSMETOLOGY INSTRUCTOR'S LICENSE AND NOT OPERATING THEIR MAKEUP ARTISTRY SCHOOLS AS STATE-LICENSED SCHOOLS OF COSM ETOLOGY WE FILED A FEDERAL LAWSUIT IN JUNE TO VINDICATE THEIR CONSTITUTIONAL RIGHTS TO TE ACH AND TO EARN AN HONEST LIVING BY OPERATING THEIR BUSINESSES AS THEY SEE FIT WITHOUT HAV ING TO COMPLY WITH AN ARBITRARILY APPLIED GOVERNMENT LICENSING SCHEME</p> <p>NEIGHBORHOOD ENTERPRISES V CITY OF ST LOUIS IN A DOUBLE BLOW TO FREE SPEECH AND PROPERTY RIGHTS, THE CITY O F ST LOUIS NOT ONLY THREATENED TO TAKE VIA EMINENT DOMAIN AN ENTIRE NEIGHBORHOOD FOR PRIV ATE DEVELOPMENT, BUT IT ALSO WANTED TO CENSOR A POWERFUL AND HIGHLY VISIBLE MURAL THAT WAS PUT UP TO PROTEST THE CITY'S ABUSE OF THE LAW AND BUILD SUPPORT FOR REFORM FED UP WITH E MINENT DOMAIN ABUSE ACROSS MISSOURI-AND AGAINST RENTAL PROPERTIES HE OWNS AND MANAGES-OUR CLIENT JIM ROOS FOUGHT BACK HE HAD A LARGE MURAL PAINTED ON HIS BUILDING AT 1806 S 13TH STREET, IN A NEIGHBORHOOD TARGETED FOR REDEVELOPMENT THE MURAL PROTESTS THE CITY'S ABUSE AND ADVOCATES FOR STATEWIDE EMINENT DOMAIN REFORM BUT THE CITY OF ST LOUIS WANTED THE MU RAL TAKEN DOWN U ARGUED THAT IF THE FIRST AMENDMENT MEANS ANYTHING, IT MUST MEAN THAT CI TIZENS LIKE JIM ROOS HAVE THE RIGHT TO EFFECTIVELY PROTEST GOVERNMENT ABUSE AND BUILD SUPP ORT FOR MEANINGFUL REFORM-WITHOUT HAVING TO GET GOVERNMENT APPROVAL WE LOST THIS CASE IN THE TRIAL COURT, BUT WON BEFORE THE 8TH U S CIRCUIT COURT OF APPEALS OUR OPPONENTS REQUE STED THE U S SUPREME COURT REVIEW THE CASE, BUT THAT REQUEST WAS DENIED WE RECEIVED \$62, 840 IN ATTORNEY'S' FEES AND ARE BACK IN DISTRICT COURT ASKING FOR A JUDGMENT DECLARING JIM' S RIGHT TO MAINTAIN THE MURAL AND PERMANENTLY ENJO</p>

Identifier	Return Reference	Explanation
		IN ENFORCEMENT OF THE OLD AND NEW SIGN CODES AGAINST THE MURAL

Identifier	Return Reference	Explanation
		<p>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. THE U.S. SUPREME COURT HAS MADE CLEAR THAT THE FIRST AMENDMENT PROTECTS THE RIGHT TO PROTEST GOVERNMENT ABUSE USING SIGNS LIKE CENTRAL RADIO'S BANNER WITHOUT FIRST GETTING THE GOVERNMENT'S PERMISSION. COOKSEY V FUTRELL, ET AL. IN THIS CASE, IJ IS DEFENDING A BLOGGER WHO WAS CENSORED BY GOVERNMENT BUREAUCRATS SIMPLY 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. STEVE EVEN STARTED A PAID LIFE-COACHING SERVICE SIMILAR TO WHAT HE HAD ALREADY BEEN DOING FOR HIS FRIENDS FOR FREE. BUT THE NORTH CAROLINA BOARD OF DIETETICS/NUTRITION QUICKLY FORCED HIM INTO SILENCE. IT CLAIMS THAT STEVE'S PRIVATE EMAILS AND CONVERSATIONS WITH FAMILY, FRIENDS, AND READERS CONSTITUTE 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. EDWARDS V DISTRICT OF COLUMBIA. IJ CLIENTS TONIA EDWARDS AND BILL MAIN OWN SEGGS IN THE CITY, WHICH PROVIDES FUN AND EDUCATIONAL SEGWAY TOURS OF OUR NATION'S CAPITAL. HOWEVER, BECAUSE THE DISTRICT OF COLUMBIA MAKES IT ILLEGAL FOR ANYONE TO "GUIDE OR ESCORT" ANYONE ELSE FOR HIRE WITHOUT FIRST PASSING A TEST AND OBTAINING A SPECIAL LICENSE, TONIA AND BILL ARE CRIMINALS SUBJECT TO UP TO THREE MONTHS IN JAIL FOR MERELY TELLING THEIR CUSTOMERS THE BILL OF RIGHTS IS HOUSED AT THE NATIONAL ARCHIVES. ALL BECAUSE OF CITY BUREAUCRACY, THEY DON'T HAVE THE FREEDOM TO DESCRIBE OUR NATION'S CHARTERS OF FREEDOM WITHOUT GOVERNMENT PERMISSION. SO WE FILED A FEDERAL LEGAL CHALLENGE ON THEIR BEHALF. THE CASE SEEKS TO ADVANCE THE SAME FIRST AMENDMENT THEORY IJ HAS BEEN PURSUING IN ITS SPEECH+LICENSING CASES DATING BACK TO THE LATE 1990S WITH TAUCHER V BORN, OUR SUCCESSFUL CHALLENGE TO THE COMMODITIES FUTURES TRADING COMMISSION'S ATTEMPT TO REQUIRE OUR CLIENTS TO OBTAIN A LICENSE BEFORE PUBLISHING GUIDES TO COMMODITIES TRADING. SIMPLY PUT, GOVERNMENT MAY NOT USE THE GUISE OF OCCUPATIONAL LICENSING TO IMPOSE BURDENS ON PEOPLE-LIKE INTERNET PUBLISHERS OR TOUR GUIDES-WHO EARN THEIR LIVING BY COMMUNICATING. WORLEY V ROBERTS. THIS IS THE LEAD CASE IN IJ'S CITIZEN SPEECH INITIATIVE, WHICH SEEKS TO EXPAND UPON OUR PREVIOUS LITIGATION AND THE U.S. SUPREME COURT'S RULING IN CITIZENS UNITED V FEC TO CREATE A RULE OF LAW UNDER WHICH INDEPENDENT GROUPS OF CITIZENS CAN SPEAK FREELY ABOUT POLITICAL CANDIDATES AND BALLOT ISSUES WITHOUT HAVING TO REGISTER WITH THE STATE AND DEAL WITH ALL OF THE REGULATIONS THAT APPLY TO "POLITICAL COMMITTEES." 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. IN DOING SO, THEY WANTED TO RUN A SIMPLE RADIO AD. BUT 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 FILED SUIT IN SEPTEMBER 2010 AND ARGUED THE CASE IN FEDERAL DISTRICT COURT IN JULY 2011. WE ARE AWAITING A DECISION, WHICH COULD BE HANDED DOWN AT ANY TIME. JUSTICE V HOSEMANN. OUR CLIENTS IN THIS CASE ARE A GROUP OF FIVE MISSISSIPPI CITIZENS 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</p>

Identifier	Return Reference	Explanation
		<p>E MONTHLY, ANNUAL, AND OTHER PERIODIC REPORTS OF THEIR ACTIVITIES AND KEEP TRACK OF EVERY DOLLAR THAT IS SPENT OR CONTRIBUTED-INCLUDING THE GAS USED TO DRIVE TO A COPY SHOP TO PICK UP FLYERS THEY ALSO MUST MAKE THEIR PERSONAL INFORMATION, INCLUDING THEIR ADDRESSES AND THE NAMES OF THEIR EMPLOYERS, PUBLIC ON THE INTERNET FOR THE WORLD TO SEE LAWS LIKE MISSISSIPPI'S HAVE A CHILLING EFFECT ON POLITICAL SPEECH AND VIOLATE THE FIRST AMENDMENT IJ IS WORKING TO UNDERMINE THESE RESTRICTIONS SO CITIZENS CAN EFFECTIVELY SPEAK IN ELECTIONS AND CONTRIBUTE TO A ROBUST MARKET OF IDEAS</p>

Identifier	Return Reference	Explanation
		<p>MANY CULTURES, ONE MESSAGE ET AL V CLEMENTS OUR CLIENTS IN THIS CASE ARE TWO ORGANIZATIONS- MANY CULTURES, ONE MESSAGE AND CONSERVATIVE ENTHUSIASTS-THAT SIMPLY WANT TO URGE THEIR FELLOW CITIZENS TO TAKE POLITICAL ACTION HOWEVER, IF OUR CLIENTS OR OTHER CITIZEN-ACTIVISTS SPEND ABOVE AN ABSURDLY LOW GOVERNMENT THRESHOLD TO ADVANCE A POLITICAL CAUSE BY ENCOURAGING OTHER CITIZENS TO CONTACT THEIR ELECTED REPRESENTATIVES (\$500 IN ONE MONTH OR \$1,000 IN THREE MONTHS), THEY MUST COMPLY WITH A WASHINGTON STATE LAW THAT EMPOWERS THE GOVERNMENT TO MONITOR, COLLECT, AND PUBLICLY DISSEMINATE INFORMATION ABOUT THE POLITICAL ACTIVITIES OF ANYONE INVOLVED IN THOSE EFFORTS IN OTHER WORDS, IF OUR CLIENTS SPEAK TOO MUCH, THE GOVERNMENT WANTS TO KNOW ABOUT IT THE GOVERNMENT'S RULES FALL HARDEST ON SMALL BANDS OF CITIZEN-ACTIVISTS, WHO CANNOT AFFORD THE HIGH COST OF COMPLIANCE AND WHOSE MEMBERS OFTEN DO NOT WISH TO RISK THE HARM THAT CAN COME FROM PUBLIC DISSEMINATION OF THEIR POLITICAL BELIEFS THIS LEAVES POLITICS TO PROFESSIONALS, WHO CAN AFFORD THE LAWYERS, TIME, AND TROUBLE THAT THIS LAW ENGENDERS OUR CLIENTS BELIEVE THAT THE GOVERNMENT HAS NO RIGHT TO DISCOURAGE POLITICAL SPEECH IN THIS WAY, AND WERE TAKING THEIR CASE TO THE 9TH U S CIRCUIT COURT OF APPEALS TO VINDICATE THEIR FIRST AMENDMENT RIGHTS ARIZONA FREEDOM CLUB PAC V BENNETT IN JUNE 2011 WE WON OUR SECOND U S SUPREME COURT CASE OF THE TERM, AND OUR FOURTH IN NINE YEARS, WHEN THE JUSTICES STRUCK DOWN THE MATCHING FUNDS PROVISION OF ARIZONA'S "CLEAN ELECTIONS" ACT ARIZONA'S SCHEME MANIPULATED ELECTION SPEECH BY FAVORING CANDIDATES WHO PARTICIPATED IN THE PUBLIC FUNDING SYSTEM OVER THOSE WHO CHOSE TO FOREGO TAXPAYER DOLLARS AND INSTEAD RAISE FUNDS THROUGH VOLUNTARY CONTRIBUTIONS FOR EVERY DOLLAR A PRIVATELY FUNDED CANDIDATE SPENT ABOVE A GOVERNMENT-DICTATED AMOUNT, THE GOVERNMENT GAVE ADDITIONAL FUNDS TO HIS OPPONENT UNDER OUR CONSTITUTION, THE GOVERNMENT HAS NO PLACE IN PUNISHING THOSE IT BELIEVES ARE SPEAKING TOO MUCH OR SUBSIDIZING THOSE IT BELIEVES ARE SPEAKING TOO LITTLE THE COURT'S RULING WILL HAVE SIGNIFICANT IMPLICATIONS BEYOND CAMPAIGN FINANCE LAW WE SETTLED OUR ATTORNEYS' FEES CLAIMS FOR \$1 MILLION AND WILL USE THE CASE AS A NATIONAL PRECEDENT TO URGE COURTS TO TAKE CONSTITUTIONALLY ENSHRINED INDIVIDUAL RIGHTS MORE SERIOUSLY, NOT ONLY IN THE AREA OF FREE SPEECH, BUT ALSO ACROSS U S OTHER PILLARS OF LITIGATION-PROPERTY RIGHTS, ECONOMIC LIBERTY, AND EDUCATIONAL CHOICE FARRIS V SEABROOK ALSO IN WASHINGTON STATE, WE ARE STANDING UP FOR RETIRED NAVAL OFFICER AND POLITICAL NOVICE ROBIN FARRIS, WHO WANTED TO RECALL A LOCAL OFFICIAL AFTER HEARING ABOUT SERIOUS CHARGES OF MISCONDUCT ON HIS PART WASHINGTON HAS STRICT RECALL PROCEDURES THAT ARE INTENDED TO KEEP OFFICIALS FROM BEING REMOVED FROM OFFICE FOR POLITICAL REASONS AND INVOLVE CONSIDERABLE LITIGATION TO PROVE TO A JUDGE THAT THE PROPOSED RECALL HAS MERIT BEFORE IT MAY BEGIN ROBIN ENLISTED THE SERVICES OF TWO ATTORNEYS WHO WERE ALSO CONCERNED ABOUT THE ALLEGED MISCONDUCT OF THE SAME OFFICIAL AND OFFERED THEIR SERVICES PRO BONO TO THE EFFORT HOWEVER, THIS IN-KIND DONATION OF LEGAL SERVICES RAN AFOUL OF THE STATE'S \$800 LIMIT ON CONTRIBUTIONS TO RECALL CAMPAIGNS IN ADDITION TO EFFECTIVELY OUTLAWING PRO BONO LEGAL ASSISTANCE TO A CAMPAIGN, THE CONTRIBUTION LIMIT ALSO MAKES IT IMPOSSIBLE FOR RECALL CAMPAIGNS-OFTEN RUN, AS IN THIS CASE, BY POLITICAL NOVICES WITH NO ESTABLISHED BASE OF POLITICAL SUPPORT-TO RAISE SUFFICIENT FUNDS TO HIRE SIGNATURE GATHERERS AND SUCCESSFULLY PROMOTE THE CAMPAIGN ROBIN TEAMED UP WITH U TO DEFEND HER FIRST AMENDMENT RIGHTS, AND IN JANUARY THE 9TH U S CIRCUIT COURT OF APPEALS UPHOLD AN EARLIER RULING PREVENTING THE STATE FROM ENFORCING THE CONTRIBUTION LIMIT AGAINST HER AND OUR OTHER CLIENTS UNTIL A DECISION CAN BE RENDERED AFTER THE FULL CASE GOES TO TRIAL WE RECEIVED \$94 78 FROM THE WASHINGTON ATTORNEY GENERAL'S OFFICE REIMBURSING US FOR THE COST OF OUR APPEAL TO THE 9TH CIRCUIT KAGAN V CITY OF NEW ORLEANS IN AN EFFORT TO PROTECT THE COMMERCIAL SPEECH RIGHTS OF ENTREPRENEURS, U JOINED WITH FOUR NEW ORLEANS TOUR GUIDES TO CHALLENGE THE CITY'S UNCONSTITUTIONAL TOUR GUIDE LICENSING SCHEME WHEN SOMEONE PAYS TO ATTEND A TOUR, HE OR SHE IS PAYING TO HEAR THE WORDS THAT THE TOUR GUIDE SPEAKS, WHETHER IT IS FOR EDUCATION OR ENTERTAINMENT HOWEVER, NEW ORLEANS REGULATES TOUR GUIDES IN A WAY THAT IT WOULD NEVER REGULATE AN AUTHOR, SINGER, OR ANYONE ELSE WHO COMMUNICATES FOR A LIVING THE CITY REQUIRES EVERY TOUR GUIDE TO PASS A HISTORY EXAM AS WELL AS UNDERGO A DRUG TEST AND AN FBI CRIMINAL BACKGROUND CHECK EVERY TWO YEARS MERELY FOR SPEAKING PEOPLE WHO GIVE TOURS WITHOUT A LICENSE FACE FINES AND EVEN JAIL TIME THE CONSTITUTION DOES NOT ALLOW THE GOVERNMENT TO BE THE FINAL ARBITER OF TRUTH BY DECIDING WHO DOES OR DOES NOT GET TO SPEAK ABOUT VARIOUS TOPICS, INCLUDING A CITY'S HISTORY AND CULTURE VINDICATING THIS PRINCIPLE WILL HELP PROTECT THE RIGHTS OF COUNTLESS</p>

Identifier	Return Reference	Explanation
		<p>PEOPLE ACROSS THE COUNTRY WHO SPEAK FOR A LIVING-WHETHER THEY SPEAK AS NEWS REPORTERS, STAND-UP COMEDIANS, OR TOUR GUIDES ROY ALL V MAIN IN JULY, IJ WON A VICTORY FOR A BRAVE AUTH OR WHO STOOD UP TO A POWERFUL DEVELOPER ON BEHALF OF PROPERTY OWNERS RESPECTED JOURNALIST CARLA MAIN AUTHORED THE BOOK BULLDOZED "KELO," EMINENT DOMAIN, AND THE AMERICAN LUST FOR LAND IN 2007, WHICH CHRONICLED HOW THE CITY OF FREEPORT, TX, TOOK LAND AWAY FROM A GENERATIONS-OLD SHRIMPING BUSINESS AND GAVE IT TO A PRIVATE DEVELOPER SO HE COULD BUILD A LUXURY YACHT MARINA FOLLOWING THE BOOK'S PUBLICATION, THE DEVELOPER LAUNCHED A FRIVOLOUS LAWSUIT AGAINST MAIN AND HER PUBLISHER, ACCUSING THEM OF DEFAMATION HE ALSO SOUGHT TO PREVENT FURTHER DISTRIBUTION OF THE BOOK EVEN THOUGH HE COULDN'T FIND ONE FALSE OR DEFAMATORY STATEMENT WITHIN IT MAIN TEAMED UP WITH IJ TO DEFEND HER FIRST AMENDMENT RIGHTS, AND AFTER A LONG BATTLE, A UNANIMOUS TEXAS FIFTH COURT OF APPEALS RULED IN HER FAVOR THE DECISION REAFFIRMS THAT CRITICISM OF PUBLIC PROJECTS IS PROTECTED BY THE FIRST AMENDMENT, AND THAT DEVELOPERS WHO ARE INVOLVED IN THOSE PROJECTS CANNOT HIDE BEHIND DEFAMATION LAW TO ESCAPE CRITICISM OVER THEIR ROLE COMMUNITY YOUTH ATHLETIC CENTER V NATIONAL CITY CARLOS BARRAGAN SR AND HIS SON CARLOS JR STARTED THE COMMUNITY YOUTH ATHLETIC CENTER (CYAC) IN 1991 TO MENTOR LOCAL AT-RISK CHILDREN AND PREVENT THEM FROM BEING LOST TO THE STREETS, OR EVEN PRISON THROUGH THE GENEROSITY OF PRIVATE INDIVIDUALS, THE GYM SOON EXPANDED FROM THE PUNCHING BAG THE BARRAGANS HUNG IN THEIR BACKYARD TO A MODEST BUILDING IN DOWNTOWN NATIONAL CITY, CA HOWEVER, RATHER THAN ENCOURAGE THE CYAC'S GOOD WORK ON BEHALF OF THE COMMUNITY, THE LOCAL GOVERNMENT ATTEMPTED TO APPLY A PHONY "BLIGHT" DESIGNATION TO THE CYAC AND NEARLY 700 OTHER PROPERTIES SO IT COULD TRANSFER THEM TO A LUXURY CONDO DEVELOPER IN WHAT THE WALL STREET JOURNAL TERMED "A MAJOR VICTORY FOR PROPERTY RIGHTS," WE DEFEATED THE PLAN IN THE SPRING OF 2010 AND SET IMPORTANT PROPERTY RIGHTS PRECEDENT IN CALIFORNIA IN THE PROCESS BUT NATIONAL CITY APPEALED THE RULING, SENDING US BACK TO COURT TO DEFEND OUR CLIENTS' RIGHT TO THEIR PROPERTY</p>

Identifier	Return Reference	Explanation
		<p>NUNEZ V NATIONAL CITY PLANNING COMMISSION THIS CASE WAS RELATED TO THE COMMUNITY YOUTH AT HLETIC CENTER CASE ABOVE. UNDER CALIFORNIA'S OPEN MEETING LAW, CALLED THE BROWN ACT, LOCAL LEGISLATIVE BODIES ARE REQUIRED TO POST AN AGENDA WITH A BRIEF DESCRIPTION OF EACH ITEM OF BUSINESS THEY PLAN TO DISCUSS AND ACT ON AT THE MEETING. THIS LAW IS INTENDED TO ENSURE THAT INTERESTED MEMBERS OF THE PUBLIC WHO MAY BE IMPACTED BY DECISIONS HAVE AN OPPORTUNITY TO ADEQUATELY PREPARE AND COMMENT AT PUBLIC MEETINGS IN ORDER TO PROTECT THEIR RIGHTS. THE NATIONAL CITY PLANNING COMMISSION VIOLATED THE BROWN ACT WHEN IT FAILED TO DESCRIBE ON THE AGENDA FOR ITS MAY 16, 2011, MEETING ALL THE DOCUMENTS IT INTENDED TO DISCUSS AND PASS. WE FILED A LAWSUIT IN CALIFORNIA SUPERIOR COURT, WHICH ENJOINED THE CITY FROM USING THE LAND USE CHANGES DISCUSSED AND ADOPTED AT THAT MEETING FOR ANY REDEVELOPMENT ACTIVITIES. THE CASE IS NOW CLOSED. 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, MN. 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 THEIR NEIGHBORS WITH PERMITS LIVE IN THEIR HOMES AND DON'T RENT THEM OUT. AS A RESULT, THE ABILITY TO EXERCISE A FUNDAMENTAL PROPERTY RIGHT IN WINONA IS BASED ON AN ARBITRARY GOVERNMENT STANDARD THAT DEPENDS SOLELY ON LUCK-WHETHER A PERSON BOUGHT THE RIGHT PROPERTY ON THE RIGHT BLOCK. UNDER THE CONSTITUTION, THE GOVERNMENT CAN'T ARBITRARILY RESTRICT THE PROPERTY RIGHTS OF SOME BUT NOT OTHERS. A VICTORY AGAINST THE CITY OF WINONA WILL SEND A MESSAGE TO CITIES ACROSS MINNESOTA AND NATIONWIDE THAT RENTAL BANS ARE UNCONSTITUTIONAL AND NO CITY SHOULD ATTEMPT TO IMPOSE THEM. MCCAUGHTRY V CITY OF RED WING ROBERT MCCAUGHTRY AND A UNIQUE COALITION OF TENANTS AND LANDLORDS FROM RED WING, MN, OBJECT TO THE CITY'S RENTAL INSPECTION LAW, WHICH ALLOWS CITY OFFICIALS TO CONDUCT HOUSING INSPECTIONS OF ALL RENTED HOMES IN THE CITY EVEN IF TENANTS AND THEIR LANDLORDS REFUSE TO CONSENT TO THE SEARCH AND THE GOVERNMENT HAS NO REASON TO BELIEVE THERE IS A PROBLEM WITH THE BUILDING, CITY OFFICIALS CAN STILL VIOLATE THE MOST PRIVATE CONFINES-INCLUDING BEDROOMS, CLOSETS, AND BATHROOMS-OF A PERSON'S HOME. HOWEVER, THIS IS AN UNREASONABLE, AND THEREFORE UNCONSTITUTIONAL, USE OF GOVERNMENT POWER BECAUSE IT ALLOWS THE GOVERNMENT TO VIOLATE INDIVIDUALS' PROPERTY AND PRIVACY RIGHTS WITHOUT PROBABLE CAUSE, GIVING ORDINARY LAW-ABIDING CITIZENS LESS PROTECTION THAN CRIMINALS. ALL THE GOVERNMENT HAS TO DO TO ENTER A HOME UNDER THE LAW IS MERELY ASSERT THAT IT HAS A CITYWIDE INSPECTION PROGRAM AND THERE ARE SOME HOUSING PROBLEMS SOMEWHERE IN THE CITY. A STATE COURT OF APPEALS SAID THAT THE MINNESOTA CONSTITUTION ALLOWS THESE TYPES OF SEARCHES, BUT WE ARE APPEALING TO THE MINNESOTA SUPREME COURT AND LOOK FORWARD TO THE OPPORTUNITY TO VINDICATE OUR CLIENTS' RIGHTS ON THIS TIMELY AND IMPORTANT ISSUE. STATE OF TEXAS V ONE 2004 CHEVROLET SILVERADO CIVIL ASSET FORFEITURE IS A GROWING THREAT TO THE PROPERTY RIGHTS OF ALL AMERICANS. UNDER CIVIL FORFEITURE, POLICE CAN SEIZE HOMES, CARS, CASH, OR OTHER PROPERTY UPON THE MERE SUSPICION THAT IT HAS BEEN USED OR INVOLVED IN CRIMINAL ACTIVITY-NO ARREST OR CONVICTION REQUIRED. IN TEXAS, WE REPRESENT HOUSTON SMALL BUSINESSMAN ZAHER EL-ALI, WHO SOLD A TRUCK TO A MAN WHO PAID HIM ON CREDIT, BUT ALI HELD THE TITLE TO THE CAR UNTIL HE WAS PAID IN FULL. THE PURCHASER WAS FOUND GUILTY IN JULY 2009 OF DRIVING WHILE INTOXICATED, AND TEXAS POLICE SEIZED THE CAR AND FILED A CIVIL FORFEITURE ACTION. STATE OF TEXAS V ONE 2004 CHEVROLET SILVERADO. EVEN THOUGH ALI STILL HOLDS THE TITLE TO THE CAR AND HAS NEVER BEEN ACCUSED OF BREAKING ANY LAWS, HE IS REQUIRED TO PETITION THE COURT TO GET HIS TRUCK BACK. IN THE COURT PROCEEDINGS, THE BURDEN IS ON HIM, NOT THE GOVERNMENT, TO TRY TO GET HIS RIGHTFULLY OWNED PROPERTY BACK, BECAUSE WITH CIVIL FORFEITURE, YOUR PROPERTY IS GUILTY UNTIL YOU CAN PROVE IT INNOCENT. WE FILED OUR LEGAL CHALLENGE IN APRIL 2010 AND CURRENTLY ARE ON APPEAL TO THE 14TH COURT OF APPEALS IN HOUSTON. NIEHAUS V HUPPENTHAL THIS IS A CHALLENGE BY THE ARIZONA SCHOOL BOARDS ASSOCIATION TO ARIZONA'S INNOVATIVE EDUCATIONAL SAVINGS ACCOUNT PROGRAM, WHICH HELPED TO PASS IN THE SPRING OF 2011. PARENTS OF SPECIAL NEEDS CHILDREN IN ARIZONA WHO FEEL THEIR CHILD IS NOT RECEIVING AN ADEQUATE EDUCATION IN A PUBLIC SCHOOL CAN APPLY FOR AN EMPOWERMENT SCHOLARSHIP ACCOUNT. WITH THE FUNDS DEPOSITED BY THE STATE INTO THE ACCOUNT, PARENTS CAN CHOOSE A WIDE VARIETY OF EDUCATIONAL OPTIONS FOR THEIR CHILDREN, INCLUDING TUTORING, HOME SCHOOL CURRICULUM, PRIVATE SCHOOL TUITION, AND TEXTBOOKS. THIS INNOVATIVE PROGRAM IS THE FIRST OF ITS KIND.</p>

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		<p>AND BECAUSE IT ALLOWS PARENTS TO CUSTOMIZE THE EDUCATIONAL EXPERIENCE THEIR CHILD RECEIVE S, IT IN NO WAY BENEFITS INSTITUTIONS AS OUR OPPONENTS ALLEGE. THIS PAST SPRING, IJ PLAYED AN INTEGRAL ROLE IN HELPING TO EXPAND THE PROGRAM TO INCLUDE CHILDREN OF ACTIVE MILITARY MEMBERS, STUDENTS IN FAILING PUBLIC SCHOOLS OR SCHOOL DISTRICTS, AND CHILDREN ADOPTED OUT OF THE STATE FOSTER CARE SYSTEM STARTING IN THE 2013-14 SCHOOL YEAR. MORE THAN 230,000 CHILDREN WILL BE ELIGIBLE TO PARTICIPATE WHEN THE PROGRAM EXPANSION GOES INTO EFFECT. WE WON THE CASE AT THE TRIAL COURT IN JANUARY, BUT OUR OPPONENTS APPEALED, SO WE CONTINUE TO DEFEND THE PROGRAM ON BEHALF OF FAMILIES WHO WISH TO USE THE SCHOLARSHIPS. LARUE V. COLORADO BOARD OF EDUCATION. WE ALSO CONTINUE TO STAND UP FOR PARENTS AND CHILDREN IN DOUGLAS COUNTY, CO. 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 THE SCHOOL BOARD, SCHOOL DISTRICT, COLORADO DEPARTMENT OF EDUCATION, AND THE STATE SCHOOL BOARD IN TWO SEPARATE LAWSUITS TO STOP THE PROGRAM. IJ INTERVENED TWO DAYS LATER REPRESENTING FOUR FAMILIES WHO INTEND TO USE THE SCHOLARSHIPS FOR THEIR CHILDREN. THE INTERESTING THING ABOUT THIS PROGRAM, BESIDES ITS HAVING BEEN ENACTED BY A SCHOOL DISTRICT, IS THAT THE DOUGLAS COUNTY PUBLIC SCHOOLS ARE HIGHLY REGARDED, YET THERE IS AN OVERWHELMING INTEREST IN THE PROGRAM. THIS DEMONSTRATES THAT EVEN IN WELL-RUN DISTRICTS WITH EFFECTIVE PUBLIC SCHOOLS, SIGNIFICANT NUMBERS OF PARENTS CAN BE DISSATISFIED WITH THE PUBLIC SCHOOLS OR SIMPLY WANT ADDITIONAL CHOICES FOR THEIR CHILDREN'S EDUCATION. AMICUS. IN ADDITION TO THE ABOVE-DESCRIBED CASES, THE INSTITUTE FOR JUSTICE ALSO FILED AMICUS BRIEFS IN THE FOLLOWING CASES BETWEEN JULY 1, 2011 AND JUNE 30, 2012: ARMOUR V. CITY OF INDIANAPOLIS; BLUMEN V. FEC; COLORADO COMMON CAUSE V. GESSLER; MISSISSIPPI INITIATIVE 31; SACKETT V. EPA; SERRONE V. CITY OF NEW YORK; U.S. DEPT OF HEALTH AND HUMAN SERVICES V. FLORIDA.</p>

Identifier	Return Reference	Explanation
DESCRIPTION OF NONCASH PROPERTY GIVEN	SCHEDULE B, PART II, COLUMN A, ROW 7	<p>300 SHS NABORS INDUSTRIES LTD 161 SHS SEAGATE TECHNOLOGY PLC 500 SHS AT&T INC 250 SHS ALCOA INC 500 SHS ALTRIA GROUP INC 20,000 SHS AMERICAN GEN FIN 12,500 SHS AMERICAN INTL GROUP INC 70 SHS APACHE CORP 200 SHS ASTRAZENECA 78 SHS AVERY DENNISON CORP 100 SHS BP PLC 150 SHS CPFL ENERGIA 12,500 SHS CAMPBELL SOUP CO 100 SHS CANADIAN NATIONAL RAILWAYS CO 4 SHS CEMEX S A B DE 1,969 SHS CENTRAL FUND OF CANADA 200 SHS CHEVRON CORP 77 SHS COLGATE-PALMOLIVE CO 200 SHS DOVER CORP 285 SHS ENTERPRISE PRODUCTS PPTNS LP 100 SHS EXXON MOBIL CORP 10,000 SHS FEDERAL NATL MTG 828 SHS SPARTAN INTL INDEX 369,364 SHS FIDELITY 10,000 SHS FORD MOTOR 20,000 SHS GENERAL ELECTRIC 5,200 SHS GOLDMAN SACHS GROUP INC 30 SHS GRAINGER WW INC 85 SHS HESS CORP 3,600 SHS MARSHALL & ILSLEY 100 SHS MAGYAR TELEKOM TELECOMMUNICATIONS 12,500 SHS MERRILL LYNCH & CO 300 SHS MICROSOFT CORP 80 SHS MONSANTO CO 200 SHS MORGAN STANLEY ASIA PACIFIC FUND 10,000 SHS MORGAN STANLEY GBL SB NT 4 75% 75 SHS OSI SYSTEMS INC 100 SHS OCCIDENTAL PETROLEUM CORP 95 SHS PETROCHINA CO 145 SHS PETROLEO BRASILEIRO 100 SHS PHILLIP MORRIS INTL INC 10,000 SHS REGIONS FINANCIAL CORP 250 SHS ROYAL DUTCH SHELL 64 SHS SCHLUMBERGER LIMITED 300 SHS SUNCOR ENERGY 316 SHS EASTERN EUROPEAN FUND</p>

Additional Data

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