

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2015**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2015 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>WISCONSIN INSTITUTE FOR LAW &amp; LIBERTY, INC.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1139 E KNAPP STREET</b> City or town, state or province, country, and ZIP or foreign postal code <b>MILWAUKEE, WI 53202-2828</b> <b>F</b> Name and address of principal officer: <b>RICHARD M. ESENBERG</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number  <b>45-1606079</b> <b>E</b> Telephone number <b>(414) 727-9455</b> <b>G</b> Gross receipts \$ <b>3,001,261.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> 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		
<b>J</b> Website: ▶ <b>WWW.WILL-LAW.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
<b>L</b> Year of formation: <b>2011</b>		<b>M</b> State of legal domicile: <b>WI</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE ORGANIZATION IS DEDICATED TO THE PROMOTION OF FREE MARKETS, LIMITED GOVERNMENT, INDIVIDUAL</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a) ..... <b>9</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>1</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 ..... <b>0.</b>			
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) ..... <b>1,462,199.</b> <b>9</b> Program service revenue (Part VIII, line 2g) ..... <b>149,089.</b> <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>410.</b> <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>0.</b> <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>1,611,698.</b>	<b>Prior Year</b>	<b>Current Year</b>	
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>0.</b> <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>697,929.</b> <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>3,798.</b> <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>42,983.</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>89,981.</b> <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>791,708.</b> <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... <b>819,990.</b>	<b>0.</b>	<b>288,838.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) ..... <b>1,480,523.</b> <b>21</b> Total liabilities (Part X, line 26) ..... <b>0.</b> <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... <b>1,480,523.</b>	<b>Beginning of Current Year</b>	<b>End of Year</b>	
		<b>1,480,523.</b>	<b>3,368,483.</b>	
		<b>0.</b>	<b>196,338.</b>	
		<b>1,480,523.</b>	<b>3,172,145.</b>	

**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.

<b>Sign Here</b>	Signature of officer <b>RICHARD M. ESENBERG, PRESIDENT</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KELLY K MILLER, CPA</b>	Preparer's signature _____	Date <b>08/12/16</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00562808</b>
	Firm's name ▶ <b>SCRIBNER, COHEN AND COMPANY, S.C., CPAS</b>	Firm's EIN ▶ <b>39-1210538</b>			
	Firm's address ▶ <b>400 EAST MASON STREET, SUITE 300</b> <b>MILWAUKEE, WI 53202</b>		Phone no. (414) <b>271-1700</b>		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE ORGANIZATION IS DEDICATED TO THE PROMOTION OF FREE MARKETS, LIMITED GOVERNMENT, INDIVIDUAL LIBERTY, AND A ROBUST CIVIL SOCIETY.

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

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

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

4a (Code: ) (Expenses \$ 421,225. including grants of \$ ) (Revenue \$ 27,470.) WISCONSIN INSTITUTE FOR LAW & LIBERTY IS DEDICATED TO THE PROMOTION OF FREE MARKETS, LIMITED GOVERNMENT, INDIVIDUAL LIBERTY, AND A ROBUST CIVIL SOCIETY THROUGH EDUCATION, LITIGATION AND PARTICIPATION IN PUBLIC DISCOURSE.

OTHER AREAS INCLUDE:

4b (Code: ) (Expenses \$ 407,229. including grants of \$ ) (Revenue \$ ) EDUCATION PROJECT: WILL'S EDUCATION PROJECT IS HEADED BY VICE PRESIDENT FOR POLICY AND DEPUTY COUNSEL CJ SZAFIR.

FINDING BUILDINGS FOR SCHOOL CHOICE: WE HAVE USED LITIGATION AND LEGAL COUNSEL TO REMOVE OBSTACLES TO PARENTAL CHOICE AND EDUCATIONAL INNOVATION IN A VARIETY OF AREAS

4c (Code: ) (Expenses \$ 297,296. including grants of \$ 288,838.) (Revenue \$ ) CENTER FOR COMPETITIVE FEDERALISM: THE CENTER ENGAGES IN STRATEGIC LITIGATION, PUBLIC EDUCATION AND THE DEVELOPMENT OF MODEL LEGISLATION TO ADVANCE AUTHENTIC CONSTITUTIONAL - OR "COMPETITIVE" - FEDERALISM - A SYSTEM IN WHICH THE AUTHORITY OF BOTH THE STATES AND FEDERAL GOVERNMENT IS CAREFULLY DELINEATED AND CIRCUMSCRIBED AND WHICH IS INFORMED BY THE NEED TO PROTECT THE LIBERTY OF PERSONS AND NOT THE PREROGATIVES OF GOVERNMENT.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,125,750.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	X	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....		
<b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **WI**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **WISCONSIN INSTITUTE FOR LAW & LIBERTY INC. - 414-727-9455**  
**1139 E KNAPP STREET, MILWAUKEE, WI 53202-2828**





**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b>				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	2,973,108.			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....					
	<b>h Total.</b> Add lines 1a-1f .....		2,973,108.			
<b>Program Service Revenue</b>	<b>2 a</b> STATUTORY FEES	Business Code 541100	23,817.	23,817.		
	<b>b</b> REIMBURSED CASE COST	541100	3,653.	3,653.		
	<b>c</b> .....					
	<b>d</b> .....					
	<b>e</b> .....					
	<b>f</b> All other program service revenue .....					
	<b>g Total.</b> Add lines 2a-2f .....		27,470.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		683.			683.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....				
		<b>c</b> Gain or (loss) .....				
	<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
		<b>b</b> Less: direct expenses .....	<b>b</b>			
<b>c</b> Net income or (loss) from fundraising events .....						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....					
Miscellaneous Revenue		Business Code				
<b>11 a</b> .....						
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....					
<b>12 Total revenue.</b> See instructions. ....			3,001,261.	27,470.	0.	683.

**WISCONSIN INSTITUTE FOR LAW &  
LIBERTY, INC.**

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**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	288,838.	288,838.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	377,276.	249,665.	99,395.	28,216.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	317,129.	317,129.		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	28,727.	28,727.		
<b>9</b> Other employee benefits	82,646.	82,646.		
<b>10</b> Payroll taxes	43,121.	36,870.	5,155.	1,096.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	1,054.		1,054.	
<b>c</b> Accounting	9,665.		9,665.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17	5,006.			5,006.
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	48,907.	46,963.	1,944.	
<b>12</b> Advertising and promotion	8,000.		8,000.	
<b>13</b> Office expenses	2,818.	660.	2,158.	
<b>14</b> Information technology	1,748.		1,748.	
<b>15</b> Royalties				
<b>16</b> Occupancy	29,322.	26,552.	2,444.	326.
<b>17</b> Travel	7,100.	7,079.		21.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	2,394.	2,394.		
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	5,036.	4,616.	420.	
<b>23</b> Insurance	7,083.	4,719.	2,364.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> CASE COSTS	9,242.	9,242.		
<b>b</b> PRESENTATION MATERIALS	8,318.			8,318.
<b>c</b> SUBSCRIPTIONS AND REFER	7,193.	7,193.		
<b>d</b> PUBLIC OUTREACH	6,856.	6,856.		
<b>e</b> All other expenses	12,160.	5,601.	6,559.	
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,309,639.	1,125,750.	140,906.	42,983.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**WISCONSIN INSTITUTE FOR LAW &  
LIBERTY, INC.**

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>		
	<b>2</b> Savings and temporary cash investments .....	1,309,153.	<b>2</b>	2,012,887.	
	<b>3</b> Pledges and grants receivable, net .....	152,000.	<b>3</b>	1,320,797.	
	<b>4</b> Accounts receivable, net .....	750.	<b>4</b>	0.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....			<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....			<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....			<b>7</b>	
	<b>8</b> Inventories for sale or use .....			<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	9,971.	<b>9</b>	19,037.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	34,934.			
	<b>b</b> Less: accumulated depreciation .....	19,172.	<b>10c</b>	15,762.	
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>		
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>		
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	1,480,523.	<b>16</b>	3,368,483.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....		<b>17</b>	7,500.	
	<b>18</b> Grants payable .....		<b>18</b>	188,838.	
	<b>19</b> Deferred revenue .....		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> 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 .....		<b>25</b>		
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	0.	<b>26</b>	196,338.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	1,055,444.	<b>27</b>	1,190,122.	
	<b>28</b> Temporarily restricted net assets .....	425,079.	<b>28</b>	1,982,023.	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>33</b> Total net assets or fund balances .....	1,480,523.	<b>33</b>	3,172,145.		
<b>34</b> Total liabilities and net assets/fund balances .....	1,480,523.	<b>34</b>	3,368,483.		

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**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,001,261.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,309,639.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,691,622.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,480,523.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,172,145.

**Part XII Financial Statements and Reporting**

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	505,000.	653,128.	906,928.	1457199.	2973108.	6495363.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	505,000.	653,128.	906,928.	1457199.	2973108.	6495363.
<b>5</b> 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) .....						5431191.
<b>6 Public support.</b> Subtract line 5 from line 4.						1064172.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>7</b> Amounts from line 4 .....	505,000.	653,128.	906,928.	1457199.	2973108.	6495363.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	364.	247.	204.	410.	683.	1,908.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						6497271.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	218,667.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input checked="" type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	%
<b>15</b> Public support percentage from 2014 Schedule A, Part II, line 14 .....	<b>15</b>	%
<b>16a 33 1/3% support test - 2015.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 33 1/3% support test - 2014.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2015.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2014.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2014 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2015.** 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 - 2014.** 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 Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2015 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
<b>1</b> Distributable amount for 2015 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2015:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> From 2013			
<b>e</b> From 2014			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2015 distributable amount			
<b>i</b> Carryover from 2010 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2015 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2015 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b> Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2016.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b>			
<b>c</b> Excess from 2013			
<b>d</b> Excess from 2014			
<b>e</b> Excess from 2015			

Schedule A (Form 990 or 990-EZ) 2015

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
- ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

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

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

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

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

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

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

Name of organization	<b>WISCONSIN INSTITUTE FOR LAW &amp; LIBERTY, INC.</b>	Employer identification number	<b>45-1606079</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

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532041  
10-05-15

**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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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 separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
<b>1</b> 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:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	X		767.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
<b>i</b> Other activities?		X	
<b>j</b> Total. Add lines 1c through 1i			767.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

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

<b>1</b> Dues, assessments and similar amounts from members	1	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	2a	
<b>b</b> Carryover from last year	2b	
<b>c</b> Total	2c	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
<b>4</b> 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	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	5	

**Part IV Supplemental Information**

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

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

IN JANUARY OF 2015, THE ORGANIZATION'S PRESIDENT HAD A SINGLE CONVERSATION WITH LEGISLATIVE STAFF INDICATING A VIEW ON A PROPOSED BILL CONCERNING SCHOOL ACCOUNTABILITY. THE PRESIDENT ALSO TESTIFIED REGARDING CERTAIN LEGAL ISSUES CONCERNING THE RIGHT TO WORK LEGISLATION THAT WAS PENDING BEFORE THE STATE LEGISLATURE. THESE COMMUNICATIONS

**Part IV** Supplemental Information (continued)

WERE A VERY SMALL PART OF WILL'S ACTIVITIES IN 2015.

Multiple horizontal lines for supplemental information.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Name of the organization** **WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.** **Employer identification number** **45-1606079**

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

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

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

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

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

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

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		34,934.	19,172.	15,762.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				15,762.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	3,001,261.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	3,001,261.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	3,001,261.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	1,309,639.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,309,639.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	1,309,639.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

WISCONSIN INSTITUTE FOR LAW & LIBERTY DID NOT HAVE UNRECOGNIZED TAX BENEFITS AS OF DECEMBER 31, 2015 AND 2014 AND DOES NOT EXPECT THIS TO CHANGE SIGNIFICANTLY OVER THE NEXT 12 MONTHS. THE ORGANIZATION WOULD RECOGNIZE ANY INTEREST AND PENALTIES ASSOCIATED WITH THE ORGANIZATION'S TAX POSITIONS AS A COMPONENT OF UNRELATED BUSINESS INCOME TAX EXPENSE ON THE STATEMENT OF ACTIVITIES. AS OF DECEMBER 31, 2015 AND 2014, THE ORGANIZATION HAS NOT ACCRUED INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS.



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization **WISCONSIN INSTITUTE FOR LAW &  
LIBERTY, INC.**

**Employer identification number  
45-1606079**

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

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
WISCONSIN POLICY RESEARCH INSTITUTE, INC. - 633 W. WISCONSIN AVE, SUITE 330 - MILWAUKEE, WI 53203	39-1592727	501(C)(3)	288,838.	0.			CENTER FOR COMPETITIVE FEDERALISM PROGRAM COLLABORATION

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

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

Schedule I (Form 990) (2015)

**WISCONSIN INSTITUTE FOR LAW &  
LIBERTY, INC.**

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

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

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

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**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2015**

Open to Public Inspection

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

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

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization **WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.** Employer identification number **45-1606079**

**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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

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

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

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

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

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

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

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on 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 on 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" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2015

WISCONSIN INSTITUTE FOR LAW &  
LIBERTY, INC.

45-1606079

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RICHARD M. ESENBERG PRESIDENT AND TREASURER	(i)	228,000.	0.	0.	22,800.	31,356.	282,156.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2015**

Open to Public  
Inspection

Name of the organization

WISCONSIN INSTITUTE FOR LAW &  
LIBERTY, INC.

Employer identification number  
45-1606079

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

LIBERTY, AND A ROBUST CIVIL SOCIETY.

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

OPEN RECORDS REQUESTS:

WE HAVE ASSISTED MANY INDIVIDUALS AND ORGANIZATIONS WITH OPEN RECORDS

REQUESTS. SUCH ASSISTANCE INCLUDES HELP DRAFTING REQUESTS, WRITING

THREATENING LETTERS TO RECALCITRANT GOVERNMENT ENTITIES, AND PROVIDING

ADVICE FOR WHAT DOCUMENTS TO REQUEST AND HOW TO REQUEST THEM. DEPUTY

COUNSEL TOM KAMENICK TRAVELED AROUND THE STATE FOR THE OPEN GOVERNMENT

ROAD SHOW, PARTNERING WITH OTHER OPEN GOVERNMENT ADVOCATES TO GIVE A

PRESENTATION AND TAKE QUESTIONS ON GOVERNMENT LAW IN 8 CITIES.

OCCUPATIONAL LICENSING:

LIKE MANY OTHER STATES, WISCONSIN HAS SEVERELY RESTRICTED THE RIGHTS OF

PERSONS TO ENTER CERTAIN TYPES OF PROFESSIONS AND START CERTAIN TYPES

OF BUSINESSES. IN A SOCIETY CONCERNED WITH INCOME INEQUALITY, THIS IS A

SIGNIFICANT BARRIER TO OPPORTUNITY. WE ARE WORKING WITH LIKE-MINDED

GROUPS TO EXPLORE LEGAL AND POLICY APPROACHES TO THESE RESTRICTIONS.

SOCIAL MEDIA:

SINCE THE LAST REPORT, WE HAVE EXPANDED OUR SOCIAL MEDIA REACH WITH A

GROWING TWITTER FOLLOWING AND A RECENT YOUTUBE CHANNEL. WE CONTINUE TO

MAKE USE OF OUR WEBSITE'S BLOG AND OUR FACEBOOK PAGE. ALL OF OUR

ATTORNEYS HAVE BLOGGED ON VARIOUS TOPICS, INCLUDING OPEN RECORDS,

SCHOOL CHOICE, EMINENT DOMAIN, EDUCATION POLICY, AND ECONOMIC LIBERTY.

Name of the organization WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.	Employer identification number 45-1606079
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WE HAVE ADDED LINKS TO THOSE POSTS ON OUR FACEBOOK AND TWITTER ACCOUNTS, AS WELL AS USING THEM TO SHARE POSTS FROM LIKEMINDED INSTITUTIONS SUCH AS RIGHT WISCONSIN, THE GOLDWATER INSTITUTE AND THE INSTITUTE FOR JUSTICE.

**MEDIA & LEGISLATIVE APPEARANCES:**

MOST OF OUR ATTORNEYS, AND ESPECIALLY SO FOR OUR GENERAL COUNSEL, RICK ESENBERG, HAVE MADE MEDIA APPEARANCES TO DISCUSS TOPICS AS BROAD RANGING AS OUR LAWSUITS, RIGHT TO WORK, ACT 10, PROPOSED LOCAL ORDINANCES, SUPREME COURT ELECTIONS, STATE NULLIFICATION, AFFIRMATIVE ACTION, THE RULE OF LAW, AND THE "FAST & FURIOUS" SCANDAL. THOSE APPEARANCES HAVE RANGED FROM LOCAL RADIO STATIONS AND NEWSPAPER ARTICLES TO STATEWIDE AND EVEN NATIONWIDE PROGRAMS. WE ARE FEATURED IN, AND CONTRIBUTE TO, OUTLETS SUCH AS THE WALL STREET JOURNAL, WASHINGTON POST, USA TODAY, US NEWS AND WORLD REPORT, PBS NEWS HOUR, WASHINGTON EXAMINER AND NATIONAL REVIEW ONLINE. RICK ESENBERG AND VICE PRESIDENT OF POLICY AND DEPUTY COUNSEL CJ SZAFIR HAVE ALSO TESTIFIED BEFORE WISCONSIN LEGISLATIVE HEARINGS ON VARIOUS PROPOSED BILLS.

**STATE BOARD APPOINTMENTS:**

THREE OF OUR ATTORNEYS HAVE BEEN APPOINTED BY GOVERNOR SCOTT WALKER TO SERVE ON STATE BOARDS. CJ SZAFIR WAS APPOINTED TO THE WISCONSIN COUNCIL ON MENTAL HEALTH, WHICH ADVISES THE GOVERNOR, THE LEGISLATURE AND THE DEPARTMENT OF HEALTH SERVICES ON THE ALLOCATION OF MENTAL HEALTH BLOCK GRANT FUNDS. TOM KAMENICK WAS APPOINTED TO SERVE ON THE WISCONSIN COUNCIL ON LIBRARY AND NETWORK DEVELOPMENT, WHICH ADVISES THE SUPERINTENDENT, THE GOVERNOR, AND THE LEGISLATURE ON ISSUES RELATED TO THE 3,600+ LIBRARIES ACROSS THE STATE. BRIAN MCGRATH WAS APPOINTED TO

Name of the organization WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.	Employer identification number 45-1606079
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THE WISCONSIN REAL ESTATE EXAMINING BOARD, WHICH ADVISES THE SECRETARY OF SAFETY AND PROFESSIONAL SERVICES ON MATTERS RELATING TO THE REAL ESTATE PRACTICE AND CONDUCTS PUBLIC HEARINGS ON THE PRACTICE.

MARQUETTE INTERNSHIPS, VOLUNTEER OPPORTUNITIES:

WE HAVE BEEN APPROVED TO BE PART OF MARQUETTE LAW SCHOOL'S INTERNSHIP PROGRAM, WHEREBY STUDENTS EARN CREDITS FOR WORKING AS INTERNS IN NONPROFIT ORGANIZATIONS AND GOVERNMENT AGENCIES. WE HAVE ALSO ATTORNEYS, LAW STUDENTS, AND UNDERGRADUATE STUDENTS VOLUNTEER THEIR TIME TO HELP ON VARIOUS PROJECTS.

CASES LITIGATED IN 2015 INCLUDE:

NEW AND PENDING CASES:

MACHINISTS LOCAL LODGE 1061 V. WALKER:

UNIONS PREDICTABLY FILED A LAWSUIT IN DANE COUNTY CHALLENGING WISCONSIN'S NEW RIGHT TO WORK LAW WITHIN DAYS OF ITS PASSAGE. WE PARTNERED AGAIN WITH THE NATIONAL RIGHT TO WORK LEGAL DEFENSE FOUNDATION TO DEFEND THE LAW BY FILING AN AMICUS BRIEF IN THE CIRCUIT COURT. THE COURT PERMITTED US TO ARGUE DURING THE HEARING, BUT RULED AGAINST US, DECLARING RIGHT TO WORK UNCONSTITUTIONAL. THAT JUDGE REFUSED TO STAY HIS RULING, BUT THE COURT OF APPEALS ACTED QUICKLY TO HALT IT AFTER THE STATE FILED A MOTION FOR AN EMERGENCY STAY AND WE FILED A SUPPORTING AMICUS BRIEF. THE CASE IS NOW ON APPEAL, AND WE HAVE AGAIN FILED AN AMICUS BRIEF SUPPORTING THE LAW.

MILWAUKEE POLICE ASSOCIATION V. CITY OF MILWAUKEE:

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THE WISCONSIN LEGISLATURE PASSED A LAW BANNING MUNICIPALITIES AND SCHOOL DISTRICTS FROM PROHIBITING THEIR EMPLOYEES FROM LIVING OUTSIDE OF THEIR BORDERS. WHEN MILWAUKEE REFUSED TO ABIDE BY THE NEW LAW, IT WAS SUED BY ITS POLICE AND FIRE UNIONS. THE CIRCUIT COURT RIGHTLY CONCLUDED THAT MILWAUKEE HAD TO FOLLOW THE LAW, BUT THE COURT OF APPEALS REVERSED. THE COURT OF APPEALS UNCONVINCINGLY CONCLUDED THAT THE STATE HAD NO INTEREST IN BANNING DISCRIMINATION AGAINST PEOPLE BASED ON WHERE THEY LIVE, AND WORSE, THAT THE LAW DID NOT APPLY UNIFORMLY TO EVERY MUNICIPALITY, DESPITE THE PLAIN LANGUAGE IN THE LAW SAYING THAT IT DID. THE COURT CONCLUDED THAT THE LAW "AFFECTED" MUNICIPALITIES DIFFERENTLY, AND THEREFORE WAS NOT UNIFORM. WILL FILED AN AMICUS BRIEF URGING THE SUPREME COURT TO TAKE THE CASE. THE COURT GRANTED THE PETITION, AND WILL FILED AN AMICUS BRIEF ON THE MERITS AS WELL. THE SUPREME COURT REVERSED THE COURT OF APPEALS, RULING THAT MILWAUKEE COULD NO LONGER ENFORCE ITS RESIDENCY REQUIREMENT.

VOTERS WITH FACTS V. EAU CLAIRE:

EAU CLAIRE IS USING TIF DISTRICTS TO HAND MILLIONS OF DOLLARS TO A PRIVATE DEVELOPER IN ORDER TO BUILD A NEW PERFORMING ARTS CENTER AND OTHER BUILDINGS IN ITS HISTORIC DOWNTOWN DISTRICT. TIF DISTRICTS HAVE BECOME THE FAVORITE TOOL OF CRONY CAPITALISTS TO PAY OFF WELL-CONNECTED BUSINESS OWNERS WHILE MAKING IT "LOOK" LIKE TAXES AREN'T BEING SPENT. TIF DISTRICTS WERE CREATED BY THE LEGISLATURE TO PERMIT CITIES TO DEAL WITH TRULY RUN-DOWN DUMPS BY PERMITTING THOSE CITIES TO BORROW AGAINST THE GROWTH IN TAX REVENUE THAT DEVELOPMENT OF SUCH BLIGHTED AREAS WOULD BRING. BUT CITIES ARE FIRST SUPPOSED TO MAKE SURE THAT (1) THE AREA IS TRULY BLIGHTED, AND (2) DEVELOPMENT WOULDN'T HAPPEN IN THE AREA WITHOUT THE TIF DISTRICT. IN EAU CLAIRE, NEITHER OF THOSE TWO THINGS HAPPENED

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- THE GOVERNMENT OFFICIALS MERELY REACHED THOSE CONCLUSIONS WITHOUT ACTUALLY SEEING ANY EVIDENCE THAT THEY WERE TRUE. ON BEHALF OF VOTERS WITH FACTS, A GROUP OPPOSED TO THE PROJECT, AND DOZENS OF LOCAL PROPERTY TAXPAYERS, WE SUED TO CHALLENGE THE DISTRICT. THE CIRCUIT COURT DISMISSED OUR CASE, RULING THAT TAXPAYERS DO NOT HAVE STANDING TO CHALLENGE THE ILLEGAL EXPENDITURE OF TAX FUNDS, WHICH FLIES IN THE FACE OF OVER A HUNDRED YEARS OF PRECEDENT. WE APPEALED AND EXPECT THE COURT OF APPEALS TO REVERSE, PERMITTING OUR CHALLENGE TO PROCEED.

FORM 990, PAGE 2, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

HIGHLAND MEMORIAL V. WISCONSIN:

WISCONSIN HAS AN ARCANE LAW PROHIBITING CEMETERY OWNERS FROM HAVING ANY OWNERSHIP INTEREST IN A FUNERAL HOME. THE LAW EVEN PROHIBITS MERELY HAVING A FUNERAL HOME ON CEMETERY GROUNDS, EVEN IF IT WERE OWNED AND MANAGED BY A WHOLLY-SEPARATE COMPANY. THE LAW DATES FROM THE 1930S, AND WAS ENACTED AT THE URGING OF THE FUNERAL HOME LOBBY, WHO WERE FACING A NEW THREAT OF PRIVATELY-OWNED CEMETERIES OPENING FUNERAL HOMES TO INCREASE THEIR ATTRACTIVENESS TO POTENTIAL CUSTOMERS. THE LAW SERVES NO PURPOSE OTHER THAN TO PROTECT FUNERAL HOMES FROM COMPETITION. MOST OTHER STATES PERMIT SUCH "COMBINATION" FIRMS, WHICH OFFER CONSUMERS MORE CHOICES AND HELP KEEP PRICES DOWN. ON BEHALF OF HIGHLAND MEMORIAL PARK AND ITS OWNER, WE HAVE SUED TO HAVE THIS IRRATIONAL LAW STRUCK DOWN. ON BEHALF OF HIGHLAND MEMORIAL PARK, WE SUED TO HAVE THIS IRRATIONAL LAW STRUCK DOWN. THE CIRCUIT COURT RULED AGAINST US, AND WE HAVE APPEALED.

MILEWSKI V. TOWN OF DOVER:

THE RIGHT OF CITIZENS TO REFUSE TO CONSENT TO A GOVERNMENTAL SEARCH OF

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THEIR OWN HOME IS A FUNDAMENTAL TENET OF THE FOURTH AMENDMENT. A COROLLARY TO THAT TENET IS THAT THE GOVERNMENT MAY NOT PUNISH YOU FOR REFUSING TO CONSENT TO A SEARCH. YET WISCONSIN LAW PERMITS MUNICIPALITIES TO DEMAND ENTRY INTO YOUR HOME IN ORDER TO INSPECT IT FOR TAX ASSESSMENT PURPOSES. WHAT HAPPENS IF YOU REFUSE? AMAZINGLY, YOU LOSE YOUR RIGHT TO CONTEST YOUR ASSESSMENT AT THE BOARD OF REVIEW HEARING, WHICH IN TURN PROHIBITS YOU FROM CONTESTING YOUR ASSESSMENT IN COURT. IN OTHER WORDS, IF YOU ASSERT YOUR FOURTH AMENDMENT RIGHTS, YOU LOSE YOUR FOURTEENTH AMENDMENT RIGHTS TO NOT BE DEPRIVED OF PROPERTY WITHOUT DUE PROCESS OF LAW. NOT ONLY DID THIS HAPPEN TO A COUPLE IN THE TOWN OF DOVER IN RACINE COUNTY, BUT THE ASSESSOR INTENTIONALLY OVERASSESSED THEIR HOME, KNOWING THEY COULDN'T CHALLENGE IT. WE FILED A LAWSUIT CHALLENGING BOTH THE CONSTITUTIONALITY OF THE LAW BANNING APPEALS AND THE APPRAISER'S UNFAIR ASSESSMENT. THE LOWER COURT RULED THAT THE LAW IS CONSTITUTIONAL BECAUSE IT MERELY OFFERS A CHOICE THAT HOMEOWNERS VOLUNTARILY MAKE. IT ALSO RULED THAT THE APPRAISER'S CLAIMS THAT THEY ASSESSED THE HOME FAIRLY TRUMPED OUR EVIDENCE THAT IT WAS DONE IN AN ARBITRARY OR BIASED WAY. WE APPEALED THOSE RULINGS TO THE COURT OF APPEALS, WHICH RULED AGAINST US IN A CURSORY, SHALLOW DECISION THAT DID NOT TREAT OUR CONSTITUTIONAL CLAIMS SERIOUSLY. SURPRISINGLY, THE COURT DENIED BOTH THE STATE DEPARTMENT OF REVENUE'S AND THE INSTITUTE FOR JUSTICE'S (AN ORGANIZATION SIMILAR TO WILL WITH A NATION-WIDE PRESENCE) REQUESTS TO FILE AMICUS BRIEFS. WE HAVE ASKED THE WISCONSIN SUPREME COURT TO REVIEW THE CASE.

GERHARD V. GREEN BAY:

WE ARE REPRESENTING A WOMAN IN GREEN BAY WHOSE BEAUTIFUL NATURAL LANDSCAPED YARD WAS DESTROYED BY THE CITY WITHOUT PROPER NOTICE AFTER A

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NEIGHBOR COMPLAINED THAT IT WAS "UNSIGHTLY," A VAGUE TERM THAT PURPORTEDLY ALLOWS LOCAL GOVERNMENT OFFICIALS TO ENTER PRIVATE LAND AND DESTROY PRIVATE PROPERTY. WE ARE PARTNERING WITH A GREEN BAY LAWYER TO INVESTIGATE AND BRING POSSIBLE CLAIMS AGAINST THE CITY FOR DEPRIVING HER OF HER PROPERTY WITHOUT DUE PROCESS OF LAW. SEVERAL GROUPS AROUND THE COUNTRY ARE BRINGING SIMILAR CHALLENGES TO LOCAL ORDINANCES AND ACTIONS, AND WE HOPE TO MAKE THIS PART OF A LARGER PICTURE PUSH FOR PRIVATE PROPERTY RIGHTS. WE FILED A SETTLEMENT DEMAND WITH THE CITY, WHICH THEY REFUSED. WE THEN FILED A FEDERAL LAWSUIT, AND ARE CURRENTLY IN DISCOVERY.

HEALY PETITION BEFORE THE PUBLIC SERVICE COMMISSION OF WISCONSIN: BRETT HEALY, PRESIDENT OF THE JOHN K. MACIVER INSTITUTE FOR PUBLIC POLICY, AND DOZENS OF OTHER WE ENERGIES CUSTOMERS FILED THIS PETITION URGING THE PSC TO DECLARE THAT THE CITY OF MILWAUKEE MUST BEAR THE SUBSTANTIAL COSTS OF UTILITY RELOCATION FOR ITS TROLLEY PROJECT, INSTEAD OF THE UTILITIES AND THEIR RATEPAYERS. AFTER NUMEROUS ROUNDS OF SPARRING BEFORE THE PSC, THE WISCONSIN LEGISLATURE PASSED A LAW BANNING MUNICIPALITIES ACROSS THE STATE FROM REQUIRING UTILITY COMPANIES TO PAY RELOCATION COSTS FOR URBAN RAIL PROJECTS SUCH AS THE TROLLEY. SHORTLY AFTER THAT LAW WAS PASSED, THE PSC RULED IN OUR FAVOR.

THE CITY APPEALED TO THE MILWAUKEE COUNTY CIRCUIT COURT, ARGUING THAT THE STREETCAR LEGISLATION WAS UNCONSTITUTIONAL AND THAT THE PSC LACKED AUTHORITY TO PROHIBIT IT FROM PASSING COSTS ON TO THE UTILITIES. THE COURT RULED THAT MILWAUKEE LACKED STANDING TO CHALLENGE THE CONSTITUTIONALITY OF THE LEGISLATION AND THAT THE PSC WAS ACTING WITHIN ITS AUTHORITY. MILWAUKEE CHOSE NOT TO APPEAL THE DECISION.

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JOHN DOE LITIGATION:

OVER THE PAST SEVERAL YEARS, PARTISAN PROSECUTORS HAVE ENGAGED IN WITCH HUNTS AGAINST CONSERVATIVE GROUPS (NO LIBERAL GROUPS WERE TARGETED, EVEN THOUGH THEY ENGAGED IN THE EXACT SAME BEHAVIOR) THROUGHOUT WISCONSIN, RAIDING OFFICES AND HOMES AND SEIZING DOCUMENTS FROM THEM. THEIR ALLEGED "CRIME"? ENGAGING IN ISSUE ADVOCACY WHILE AROUND THE SAME TIME TALKING WITH THE GOVERNOR. PROSECUTORS THINK THAT THIS CAN SOMEHOW TURN FULLY-PROTECTED ISSUE ADVOCACY INTO THE EQUIVALENT OF EXPRESS ADVOCACY FOR THE ELECTION OF SCOTT WALKER (NEVER MIND THAT WALKER WAS NOT EVEN RUNNING FOR ELECTION OR IN THE RECALL AT THIS TIME), BECAUSE IT WAS "COORDINATED." BUT SUCH A CRIMINAL THEORY IS (1) NOT PERMITTED UNDER WISCONSIN'S STATUTES, AND (2) EVEN IF IT WERE PERMITTED, WOULD BE UNCONSTITUTIONAL IN VIOLATION OF THE GROUPS' FIRST AMENDMENT RIGHTS TO SPEAK, ASSOCIATE, AND PETITION THE GOVERNMENT. CONSERVATIVE GROUPS HAVE FOUGHT BACK. THE PARTIES INVESTIGATED IN THE JOHN DOE INVESTIGATION HAVE CHALLENGED IT ALL THE WAY UP TO THE WISCONSIN SUPREME COURT. ERIC O'KEEFE AND WISCONSIN CLUB FOR GROWTH HAVE SUED JOHN CHISHOLM AND SEVERAL OTHER DISTRICT ATTORNEYS ALONG WITH THE SPECIAL PROSECUTOR THOSE DAS APPOINTED SEEKING DAMAGES AGAINST THEM PERSONALLY. IN BOTH OF THOSE CASES, WILL FILED AMICUS BRIEFS ON BEHALF OF FORMER FEC MEMBER AND CHAIR, THE HONORABLE BRADLEY A. SMITH, THE CENTER FOR COMPETITIVE POLITICS, AND WISCONSIN FAMILY ACTION. THE SUPREME COURT RULED THE INVESTIGATIONS WERE NOT ONLY UNSUPPORTED BY WISCONSIN'S CAMPAIGN FINANCE LAW, BUT UNCONSTITUTIONAL. THE PROSECUTORS HAVE SOUGHT REVIEW IN THE UNITED STATES SUPREME COURT. WHILE WE BELIEVE IT IS UNLIKELY THAT THE COURT WILL TAKE THE CASE, WE WILL AGAIN ACTIVELY PARTICIPATE AS AN AMICUS SHOULD IT DO SO.

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RESOLVED CASES:

COYNE V. WALKER:

2011 WISCONSIN ACT 21 CHANGED THE LAW RELATING TO STATE AGENCY RULEMAKING IN VARIOUS WAYS THAT LIMIT THE POWER OF STATE AGENCIES TO REGULATE WISCONSIN CITIZENS, INCLUDING THE SUPERINTENDENT OF PUBLIC INSTRUCTION. RELEVANT TO THIS LAWSUIT, IT ALLOWS THE GOVERNOR TO VETO PROPOSED RULES FROM GOVERNMENT AGENCIES. LAST OCTOBER, THE DANE COUNTY CIRCUIT COURT HELD THAT ACT 21, AS APPLIED TO THE SUPERINTENDENT OF PUBLIC INSTRUCTION, VIOLATED THE WISCONSIN CONSTITUTION, ARTICLE X, SECTION 1, WHICH GRANTS THE SUPERINTENDENT THE DUTY OF SUPERVISION OF PUBLIC INSTRUCTION.

FORM 990, PAGE 2, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

KITTLE V. JEFFERSON COUNTY SHERIFF'S DEPARTMENT:

ALL AROUND WISCONSIN OVER THE PAST COUPLE YEARS, MANY (BUT NOT ALL) POLICE AND SHERIFF'S DEPARTMENTS HAVE STARTED REDACTING BASIC INFORMATION FROM CITATIONS AND REPORTS, THE INFORMATION PEOPLE WANT TO KNOW MOST - THE IDENTITY OF THE MISCREANT ABOUT WHOM THE REPORT OR CITATION WAS WRITTEN. WHY? BECAUSE THAT INFORMATION IS USUALLY EITHER OBTAINED FROM OR VERIFIED BY THE DOT DRIVERS' DATABASE, AND THEY THINK THEY WILL GET IN TROUBLE IF THEY SHARE THAT INFORMATION. BUT THAT POLICY IS AN OVERREACTION TO A SEVENTH CIRCUIT CASE THAT HELD A VILLAGE IN ILLINOIS HAD "DISCLOSED" IDENTIFYING INFORMATION IN VIOLATION OF THE DRIVER'S PRIVACY PROTECTION ACT, A LAW ENACTED IN THE 90'S TO PREVENT DMV'S FROM SELLING DRIVER INFORMATION AND STALKERS FROM LEARNING WHERE TARGETS LIVED THROUGH MOTOR VEHICLE RECORDS. BUT THAT

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CASE WAS NOT AN OPEN RECORDS REQUEST CASE, AND THE COURT DID NOT CONSIDER ANY OF THE 14 EXCEPTIONS THAT PERMIT THE GOVERNMENT TO DISCLOSE SUCH INFORMATION. ONE EXCEPTION IS IN CARRYING OUT ANY DUTY IMPOSED BY LAW, AND RESPONDING TO OPEN RECORDS REQUESTS IS A DUTY IMPOSED BY LAW; THEREFORE, THE DPPA SHOULD NOT REQUIRE REDACTION OF RECORDS.

ON BEHALF OF A REPORTER AT WISCONSIN REPORTER, M.D. KITTLE, WE BROUGHT A LAWSUIT AGAINST THE JEFFERSON COUNTY SHERIFF'S DEPARTMENT FOR REDACTING RECORDS AND CLAIMING THE DPPA REQUIRES IT. THE CASE SETTLED WHEN THE SHERIFF'S DEPARTMENT AGREED TO TURN OVER UNREACTED RECORDS AND PAY WILL'S ATTORNEY FEES.

BLASKA V. MADISON METROPOLITAN SCHOOL DISTRICT / SANNES V. MADISON METROPOLITAN SCHOOL DISTRICT:

THE MADISON METROPOLITAN SCHOOL DISTRICT IS ANOTHER LOCAL GOVERNMENT ENTITY THAT BARGAINED WITH ITS EMPLOYEES' UNIONS IN VIOLATION OF ACT 10. WHILE THAT NEGOTIATION WAS ARGUABLY PERMISSIBLE BECAUSE ITS TEACHERS' UNION OBTAINED A RULING FROM DANE COUNTY JUDGE JUAN COLAS THAT ACT 10 WAS UNCONSTITUTIONAL, AND THE CONTRACT COULD BE ENFORCED WHILE THAT CASE REMAINED PENDING, ONCE THE WISCONSIN SUPREME COURT OVERRULED COLAS AND SETTLED ONCE AND FOR ALL THAT ACT 10 IS PERFECTLY CONSTITUTIONAL, THOSE CONTRACTS BECAME NULL AND VOID. YET MMSD IS CONTINUING TO ENFORCE THE CONTRACT.

ON BEHALF OF DAVE BLASKA AND ANOTHER LOCAL TAXPAYER, WE FILED TWO LAWSUITS AGAINST THE DISTRICT AND ITS UNION SEEKING TO HALT ENFORCEMENT OF THE CONTRACT. BLASKA'S CASE WAS DISMISSED ON PROCEDURAL GROUNDS, AND THE OTHER WAS DISMISSED PARTLY ON THE MERITS AND PARTLY AS MOOT, BECAUSE THE FIRST CONTRACT HAD ALREADY EXPIRED. DUE TO THE LIKELIHOOD

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THAT THE SECOND CONTRACT WOULD EXPIRE BEFORE ANY APPEAL WAS DECIDED, WE  
CHOSE NOT TO APPEAL.

CRG V. GAB:

FEES SOUGHT AND RECOVERED IN 2015: \$20,000

WISCONSIN LAW IMPOSES A HARD LIMIT ON THE TOTAL DOLLAR AMOUNT A  
CANDIDATE FOR STATE OFFICE MAY ACCEPT IN DONATIONS FROM POLITICAL  
COMMITTEES. FOR EXAMPLE, A CANDIDATE FOR THE STATE SENATE MAY ACCEPT  
NO MORE THAN A TOTAL OF \$15,525 FROM ALL COMMITTEES AND A CANDIDATE FOR  
THE ASSEMBLY MAY ACCEPT NO MORE THAN A TOTAL OF \$7,763. THAT MEANS  
THAT A CANDIDATE MAY ACCEPT CONTRIBUTIONS FROM THE FIRST FEW COMMITTEES  
THAT WANT TO SUPPORT HER, BUT LATER CONTRIBUTIONS, NO MATTER HOW SMALL,  
MUST BE REFUSED. WILL FILED A LAWSUIT IN FEDERAL COURT CHALLENGING  
THAT LAW ON BEHALF OF CRG NETWORK, A PAC WHOSE MISSION IS TO EDUCATE  
CITIZENS AND PROMOTE THE ELECTION OF CANDIDATES WHO ARE FISCALLY  
RESPONSIBLE. CRG NETWORK ATTEMPTED TO MAKE SMALL DONATIONS TO THREE  
SUCH CANDIDATES, ONLY TO HAVE THEIR DONATIONS RETURNED (IN WHOLE OR IN  
PART) AS A RESULT OF THE LAW IN QUESTION. THE COURT GRANTED A  
PRELIMINARY INJUNCTION IMMEDIATELY, AND LATER STRUCK DOWN THE LAW  
PERMANENTLY.

JOHNSON V. OFFICE OF PERSONNEL MANAGEMENT:

FEES EARNED IN 2015:\$3,817

FEES COLLECTED IN 2015: \$4,568, OF THIS AMOUNT \$751 WAS EARNED IN 2014  
THE PATIENT PROTECTION AND AFFORDABLE CARE ACT ("ACA") WAS ORIGINALLY  
WRITTEN IN A WAY THAT WOULD REQUIRE MEMBERS OF CONGRESS AND THEIR  
STAFFS TO PURCHASE INSURANCE FROM THE "EXCHANGES" ESTABLISHED UNDER THE  
ACA. FURTHERMORE, THEY WERE NOT TO RECEIVE AN EMPLOYER CONTRIBUTION

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FROM THE GOVERNMENT.

HOWEVER, PRESIDENT OBAMA'S ADMINISTRATION CHANGED THE RULES IN AN ILLEGAL MATTER. THE OFFICE OF PERSONNEL MANAGEMENT REWROTE THE RULES SO THAT MEMBERS OF CONGRESS AND THEIR STAFFS COULD RECEIVE AN EMPLOYER SUBSIDY FOR PURCHASING INSURANCE ON THE EXCHANGE AND FURTHERMORE REQUIRED THEM TO PURCHASE INSURANCE THROUGH THE D.C. "SHOP" EXCHANGE, WHICH IS SUPPOSED TO BE EXCLUSIVELY FOR SMALL EMPLOYERS. ORDINARY CITIZENS CANNOT RECEIVE TAX-FREE SUBSIDIES FROM THEIR EMPLOYERS TO PURCHASE INSURANCE ON EXCHANGES.

IN ORDER TO ENSURE THAT THE ACA IS IMPLEMENTED THE WAY CONGRESS WROTE IT, AND TO FIGHT BACK AGAINST THE PRESIDENT'S UNLAWFUL USURPATION OF LEGISLATIVE POWER, SENATOR RON JOHNSON (R-WI) FILED A FEDERAL LAWSUIT WITH LEGAL ASSISTANCE FROM WILL AND FORMER U.S. SOLICITOR GENERAL PAUL CLEMENT. THE DISTRICT COURT IN GREEN BAY DISMISSED THE CASE, CONCLUDING THAT THE SENATOR LACKED STANDING TO CHALLENGE THE OPM RULES BECAUSE HE ALLEGEDLY "BENEFITED" FROM THEM. WE APPEALED THAT DETERMINATION TO THE 7TH CIRCUIT, WHICH AFFIRMED THE LOWER COURT.

MARONE V. MATC:

THE MILWAUKEE AREA TECHNICAL COLLEGE WAS ONE OF A FEW LOCAL GOVERNMENT EMPLOYERS TO TRY AND TAKE ADVANTAGE OF THE SO CALLED "WINDOW" OF OPPORTUNITY TO AVOID ACT 10 SUPPOSEDLY CREATED BY DANE COUNTY JUDGE JUAN COLAS'S RULING IN MADISON TEACHERS FINDING PORTIONS OF ACT 10 UNCONSTITUTIONAL. IN FEBRUARY, 2013, MATC REACHED A LABOR AGREEMENT WITH ITS EMPLOYEES' UNIONS CONTAINING NUMEROUS PROVISIONS IN VIOLATION OF ACT 10. ON BEHALF OF AN MATC PROFESSOR, WILL SUED MATC, SEEKING TO HAVE THE CONTRACT DECLARED NULL AND VOID. THE CASE IS CURRENTLY IN BRIEFING.

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AFTER THE WISCONSIN SUPREME COURT DECLARED ACT 10 CONSTITUTIONAL, WE EXPECTED MATC AND ITS UNION WOULD QUICKLY CONCEDE. HOWEVER, THEY HAVE CONTINUED FIGHTING, RAISING REPEATED ARGUMENTS THAT THE CASE IS MOOT BECAUSE THE PERIOD COVERED BY THE CONTRACT HAS ALREADY EXPIRED (THANKS TO THEIR OWN DELAYS) AND THAT THERE NEVER WAS A CONTRACT IN THE FIRST PLACE (WHICH IS THE OPPOSITE OF WHAT THEY ARGUED EARLY IN THE LITIGATION). EVENTUALLY, THE CASE WAS DISMISSED BASED ON THE DEFENDANTS' CONCESSION THAT THE CONTRACTS WERE NULL AND VOID.

LACROIX V. KENOSHA UNIFIED SCHOOL DISTRICT:

WHILE THE MADISON TEACHERS CASE WAS BEFORE THE SUPREME COURT, JUDGE COLAS HELD THE WISCONSIN EMPLOYMENT RELATIONS COMMISSION IN CONTEMPT AND ORDERED THEM NOT TO ENFORCE ACT 10 AGAINST ANY OTHER MUNICIPAL EMPLOYERS OR UNIONS. SEEKING TO TAKE ADVANTAGE OF THE CONFUSION CAUSED BY THE CONTEMPT ORDER (WHICH WAS LATER THROWN OUT), THE KENOSHA EDUCATION ASSOCIATION ENTERED INTO HURRIED NEGOTIATIONS WITH THE KENOSHA SCHOOL DISTRICT (THE THIRD LARGEST DISTRICT IN THE STATE), CREATING A COLLECTIVE BARGAINING AGREEMENT THAT IGNORES ACT 10'S REQUIREMENTS.

ON BEHALF OF A KENOSHA TAXPAYER AND A KENOSHA TEACHER, WE FILED A LAWSUIT SEEKING TO DECLARE THAT CONTRACT VOID. ALTHOUGH THE JUDGE DENIED OUR REQUEST FOR A TEMPORARY INJUNCTION, HE ALSO DENIED THE DISTRICT'S AND UNION'S MOTIONS TO DISMISS AND RULED THAT DESPITE JUDGE COLAS'S RULING IN MADISON TEACHERS, ACT 10 APPLIED TO KENOSHA.

IN JUNE 2014, THE DISTRICT CAPITULATED, AGREEING TO A STIPULATED JUDGMENT DECLARING THE CONTRACTS VOID, AND LEAVING ONLY THE UNIONS DEFENDING THEM. AFTER THE WISCONSIN SUPREME COURT DECLARED ACT 10 CONSTITUTIONAL, THE LOWER COURT RULED THAT THE CONTRACTS WERE, IN FACT,

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VOID. THE UNIONS DID NOT APPEAL.

FORM 990, PAGE 2, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

NAACP V. WALKER; LEAGUE OF WOMEN VOTERS V. WALKER; FRANK V. WALKER;

LULAC V. DEININGER:

THESE CASES ARE CHALLENGES TO WISCONSIN'S NEW VOTER ID LAW. THE FIRST TWO CASES WERE STATE CASES THAT INITIALLY RESULTED IN PERMANENT INJUNCTIONS AGAINST THE LAW FROM DANE COUNTY CIRCUIT COURT JUDGES. ON BEHALF OF A DIVERSE GROUP OF CONCERNED CITIZENS WHO SUPPORT VOTER ID, WILL FILED AMICI BRIEFS SUPPORTING THE ATTORNEY GENERAL'S REQUEST TO HAVE THE SUPREME COURT TAKE THE CASE UP IMMEDIATELY, BUT THE SUPREME COURT DECLINED. WILL HAS ALSO FILED AN AMICUS BRIEF ON THE MERITS OF THE ISSUE. BOTH CASES WERE EVENTUALLY REVERSED BY THE WISCONSIN SUPREME COURT. HOWEVER, THOSE DECISIONS HAD LITTLE PRACTICAL EFFECT, AS A FEDERAL INJUNCTION AGAINST THE LAW REMAINS PENDING IN THE OTHER CASES.

THE SECOND TWO CASES ARE FEDERAL CHALLENGES IN THE EASTERN DISTRICT OF WISCONSIN. ONE ARGUES THAT VOTER ID VIOLATES SECTION 2 OF THE VOTING RIGHTS ACT BECAUSE IT HAS A DISPROPORTIONATE EFFECT ON MINORITIES. THE OTHER ARGUES THAT IT VIOLATES THE EQUAL PROTECTION CLAUSE AND CONSTITUTES AN UNCONSTITUTIONAL POLL TAX. A LENGTHY JOINT TRIAL WAS HELD IN BOTH CASES IN NOVEMBER, AND WILL PROVIDED REPRESENTATION FOR CRUCIAL WITNESSES. THE TRIAL COURT STRUCK DOWN VOTER ID, ENJOINING ITS IMPLEMENTATION. THE SEVENTH CIRCUIT QUICKLY REVERSED AND LIFTED THE INJUNCTION, BUT DUE TO THE LOOMING FALL ELECTION, THE U.S. SUPREME COURT ACTUALLY TOOK THE UNUSUAL STEP OF REINSTATING THE INJUNCTION. HOWEVER, THE COURT DECLINED TO HEAR THE CASE, LIFTING THE INJUNCTION AND PERMITTING VOTER ID TO BE IMPLEMENTED. WHILE THE DECISION CAME TOO

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LATE TO PERMIT VOTER ID IN THE SPRING 2015 ELECTION, VOTER ID WILL BE THE LAW OF THE LAND EVERY ELECTION THEREAFTER.

OTHER REPORTS AND PUBLICATIONS:

CAMPAIGN FINANCE REPORT: "CONSTITUTIONAL REQUIREMENTS FOR WISCONSIN'S CAMPAIGN FINANCE LAWS," FEBRUARY 11, 2015. WE PREPARED A REPORT ON THE CONSTITUTIONAL CONSIDERATIONS GOVERNING CAMPAIGN FINANCE REFORM.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:  
INCLUDING SERVICES TO CHILDREN WITH SPECIAL NEEDS, TRANSPORTATION, FACILITIES AND THE IMPOSITION OF IMPROPER REGULATORY BURDENS. FOR EXAMPLE, WILL HAS BEEN INVESTIGATING THE CONTROVERSY SURROUNDING THE LARGE NUMBER OF EMPTY MILWAUKEE PUBLIC SCHOOLS BUILDINGS. THESE BUILDINGS, WHICH ARE TECHNICALLY OWNED BY THE CITY OF MILWAUKEE, HAVE COST TAXPAYERS MILLIONS IN UPKEEP, AND SEVERAL CHOICE SCHOOLS HAVE EXPRESSED INTEREST IN PURCHASING SOME OF THEM, BUT MPS REFUSES. WILL'S INVESTIGATION HAS BROUGHT SEVERAL STORIES TO LIGHT THAT OBTAINED SUBSTANTIAL COVERAGE IN LOCAL MEDIA. THESE REPORTS WERE USED BY LEGISLATORS TO REFORM THE LAW, FORCING THE CITY TO SELL THE BUILDINGS. UNFORTUNATELY, THE CITY IS STILL PLAYING GAMES, REFUSING TO COOPERATE WITH CHARTER AND CHOICE SCHOOLS, SO WILL STANDS READY TO FILE LITIGATION IF NEED BE.

CASES LITIGATED IN 2015 INCLUDE:

S.W. V. SUPERINTENDENT TONY EVERS:

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WISCONSIN HAS A STATE LAW THAT PERMITS STUDENTS TO OPEN ENROLL OUT OF THEIR "RESIDENT" SCHOOL DISTRICT AND ATTEND ANOTHER PUBLIC SCHOOL. OUR INVESTIGATIONS HAVE DISCOVERED THAT SPECIAL NEEDS STUDENTS WITH DISABILITIES SUFFER SEVERE DISCRIMINATION IN THIS PROGRAM ON BOTH ENDS. FIRST, THE NON-RESIDENT DISTRICT CAN CREATE A "TWO-TRACK" SYSTEM WHERE THEY AGREE TO TAKE "REGULAR" STUDENTS THROUGH OPEN ENROLLMENT BUT REFUSE TO TAKE ANY STUDENTS WITH DISABILITIES. THE AMERICANS WITH DISABILITIES ACT DOES NOT PERMIT THIS SORT OF DISCRIMINATION, AND WILL HAS FILED A LAWSUIT ON BEHALF OF SEVERAL FAMILIES WHOSE CHILDREN WERE DENIED OPEN ENROLLMENT BECAUSE THEY ARE DISABLED. MOTIONS FOR SUMMARY JUDGMENT ARE PENDING.

KRUEGER V. APPLETON AREA SCHOOL DISTRICT:

A GROUP OF APPLETON PARENTS SOUGHT TO CREATE AN ALTERNATIVE READING LIST FOR 9TH GRADE ENGLISH, INCLUDING ONLY BOOKS AT THE 9TH GRADE LEVEL WITH NO OBSCENITIES OR SEXUALIZED CONTENT. THE ULTIMATE SELECTION OF THE BOOKS IS THE STATUTORY RESPONSIBILITY OF THE BOARD, BUT IN THIS CASE IT WAS DELEGATED TO A COMMITTEE OF TEACHERS AND STAFF. THE COMMITTEE MEETINGS WERE NOT OPEN TO THE PUBLIC AND THE INTERESTED PARENTS WERE NOT ALLOWED TO ATTEND THE MEETINGS. WE FILED A LAWSUIT ALLEGING THAT THE LAW REQUIRES SUCH COMMITTEES TO FOLLOW THE OPEN MEETINGS LAW. THIS CASE HAS A REASONABLE CHANCE OF MAKING IT TO THE SUPREME COURT BECAUSE NO EXISTING CASES ADDRESS THIS FACT PATTERN, WHICH IS REPEATED AROUND THE STATE ON A REGULAR BASIS AS SCHOOL DISTRICTS UPDATE CURRICULA AND READING LISTS. THE COURT RULED THAT AASD HAD NOT VIOLATED THE OPEN MEETINGS LAW, CONCLUDING ERRONEOUSLY THAT THE COMMITTEE WAS A "TEACHER WORK GROUP" AND NOT A BODY CREATED BY RULE OR ORDER, AND THE COURT OF APPEALS

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UPHELD THAT DECISION. WE HAVE ASKED THE WISCONSIN SUPREME COURT TO REVIEW THE CASE.

OTHER REPORTS AND PUBLICATIONS:

KIDS IN CRISIS, COBWEBS IN CLASSROOMS, RICK ESENBERG, CJ SZAFIR, AND MARTY LUEKEN. JANUARY 12, 2015. BY COMPARING MPS' BUILDING CAPACITY INFORMATION TO THE MOST RECENT SCHOOL ENROLLMENT, WE WERE ABLE TO DRAW CONCLUSIONS ON MPS' UNDERUTILIZED SCHOOLS. OUR DATA SHOWS THAT, AMONG OTHER THINGS, THERE ARE CURRENTLY 27 MPS SCHOOLS OPERATING AT OR BELOW 60% CAPACITY AND THESE UNDERUTILIZED SCHOOLS ARE LOWER PERFORMING THAN THE REST OF MPS SCHOOLS.

APPLES-TO-ORANGES, WISCONSIN INSTITUTE FOR LAW & LIBERTY, FEBRUARY 9, 2015. THIS REPORT SHOWS HOW TO MAKE BETTER COMPARISONS OF SCHOOLS USING WKCE TEST SCORE DATA BY TAKING INTO ACCOUNT SCHOOLS DIFFERENCES, SUCH AS RELIGIOUS AFFILIATION, NUMBER OF LOW-INCOME STUDENTS, AND NUMBER OF BLACK STUDENTS.

DIMINISHING RETURNS IN K-12 EDUCATION, MARTY LUEKEN, RICK ESENBERG, AND CJ SZAFIR. APRIL 2, 2015. OUR REPORT ANALYZES THE EFFECTIVENESS OF INCREASED GOVERNMENT SPENDING ON THE K-12 PUBLIC SCHOOL SYSTEM IN WISCONSIN. WE SHOW THAT, CONTRARY TO WIDELY HELD ASSUMPTIONS, WISCONSIN PUBLIC SCHOOLS ARE "AVERAGE" BY INTERNATIONAL BENCHMARKS WHILE SPENDING SIGNIFICANTLY MORE THAN THE AVERAGE AMONG OECD NATIONS. OUR ECONOMIC REGRESSION ANALYSIS SHOWS THAT, OVER A 5-7 YEAR PERIOD, INCREASED GOVERNMENT SPENDING IN WISCONSIN SCHOOL DISTRICTS HAD NO SIGNIFICANT IMPACT ON STUDENT OUTCOMES - GRADUATION RATES, WKCE TEST

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SCORES, ACT TEST SCORES, AND COLLEGE READINESS TEST SCORES.

GROWTH AND GAPS, WISCONSIN INSTITUTE FOR LAW & LIBERTY. MAY 15, 2015.

FOR YEARS, LEGISLATORS HAVE PRIORITIZED TRADITIONAL PUBLIC SCHOOLS, WHICH TEND TO BE ONE-SIZED-FITS-ALL, OVER INDEPENDENT PUBLIC CHARTER SCHOOLS. WE CONDUCTED AN ECONOMETRIC ANALYSIS TO EVALUATE HOW ALL WISCONSIN PUBLIC CHARTER SCHOOLS COMPARED TO TRADITIONAL PUBLIC SCHOOLS THROUGHOUT THE STATE. WE COMPARED SCHOOLS' STUDENT GROWTH AND ACHIEVEMENT GAP SCORES.

THE COST TO SCHOOL DISTRICTS DUE TO WISCONSIN'S PREVAILING WAGE LAW, RICK ESENBERG, MARTY LUEKEN, AND CJ SZAFIR. MAY 20, 2015. SCHOOL DISTRICTS HAVE DECRIED GOVERNOR WALKER'S PROPOSED REDUCTIONS IN ANTICIPATED STATE AID. WHILE IT NOW APPEARS THAT THESE DEFERRED INCREASES WILL BE REINSTATED, THE CONTROVERSY IS INSTRUCTIVE ON ANOTHER PENDING REFORM. THERE EXISTS AN ANTIQUATED, VERY COSTLY MANDATE THAT FORCES SCHOOL DISTRICTS TO PAY ABOVE MARKET WAGES FOR THEIR CONSTRUCTION PROJECTS. THIS IS KNOWN AS THE PREVAILING WAGE LAWS. REFORM WOULD MAKE MUCH MORE MONEY AVAILABLE FOR EDUCATION. IN THIS PAPER, WE GIVE EXAMPLES FOR HOW MUCH IT MIGHT SAVE PARTICULAR SCHOOL DISTRICTS.

WILL EXPANSION OF SCHOOL CHOICE MAKE PUBLIC SCHOOL DISTRICTS WORSE OFF? WISCONSIN INSTITUTE FOR LAW & LIBERTY, JUNE 12, 2015. THE RECENTLY APPROVED JOINT FINANCE COMMITTEE K-12 EDUCATION OMNIBUS MOTION GREATLY EXPANDS THE STATEWIDE PARENTAL CHOICE PROGRAM BY REMOVING THE CURRENT ENROLLMENT CAP. AT FIRST, NO MORE THAN 1% OF STUDENTS IN A SCHOOL DISTRICT CAN RECEIVE A VOUCHER, BUT THIS LIMIT WILL BE INCREASED EVERY

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YEAR AND COMPLETELY ELIMINATED BY 2019-2020. SOME SUPERINTENDENTS AND ADVOCATES ACROSS WISCONSIN HAVE SOUNDED THE ALARM, EXPRESSING CONCERNS THAT THIS EXPANSION WILL DEVASTATE THE FINANCES OF TRADITIONAL PUBLIC SCHOOLS. ARE THEIR CLAIMS TRUE?

BUSTING SIX MYTHS ABOUT SCHOOL CHOICE, JULY 24, 2015. TOO OFTEN, OPPONENTS OF SCHOOL CHOICE - INCLUDING SCHOLARS - OFTEN MAKE ARGUMENTS AGAINST CHOICE WITHOUT SUPPLYING ANY EVIDENCE TO SUPPORT THEIR CLAIMS (E.G. HERE, HERE, AND HERE). UNFORTUNATELY, SUCH MISCONCEPTIONS ARE RAMPANT, NECESSITATING, FROM TIME TO TIME, A LITTLE MYTHBUSTING IN ORDER TO KEEP THE DISCUSSION HONEST. WE PRESENT 5 MYTHS AND MISCONCEPTIONS ABOUT SCHOOL CHOICE IN WISCONSIN - ALONG WITH EVIDENCE TO SHOW WHY THEY ARE WRONG

WHY THE STATE OF WISCONSIN FORCED COCA-COLA TO SELL TO PEPSI, RICK ESENBERG, CJ SZAFIR, AND ELENA RAMLOW, AUGUST 12, 2015. REPORT EXPLAINS HOW NEW SURPLUS PROPERTIES LAW WORKS AND, THROUGH INTERVIEWS AND OPEN RECORDS REQUESTS, EXPLAINS WHY THE STATE WAS NECESSARY TO INTERVENE. FOR YEARS, PRIVATE AND CHARTER SCHOOLS HAVE WANTED TO PURCHASE VACANT MPS BUILDINGS.

FORM 990, PART VI, SECTION B, LINE 11:  
FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR AND BOARD PRESIDENT PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:  
BOARD MEMBERS AND KEY PERSONNEL COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT ON AN ANNUAL BASIS. DISCLOSURE OF POSSIBLE CONFLICTS OF INTEREST

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ARE REVIEWED BY THE ENTIRE BOARD.

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

COMPENSATION OF THE PRESIDENT AND KEY PERSONNEL IS REVIEWED ANNUALLY BY THE BOARD. COMPARATIVE DATA IS USED TO REVIEW COMPENSATION LEVELS FOR ALL STAFF.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION'S FORM 990 IS AVAILABLE FOR PUBLIC INSPECTION AT THE ORGANIZATION'S LOCATION DURING BUSINESS HOURS. COPIES ARE AVAILABLE UPON REQUEST.

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

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

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

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

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

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

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

Part I only

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

**Enter filer's identifying number**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>WISCONSIN INSTITUTE FOR LAW &amp; LIBERTY, INC.</b>	Employer identification number (EIN) or <b>45-1606079</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1139 E KNAPP STREET</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MILWAUKEE, WI 53202-2828</b>	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**WISCONSIN INSTITUTE FOR LAW & LIBERTY INC.**

- The books are in the care of ▶ **1139 E KNAPP STREET - MILWAUKEE, WI 53202-2828**  
Telephone No. ▶ **414-727-9455** Fax No. ▶ **414-727-6385**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2016**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year **2015** or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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

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

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