

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

2014

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.

A For the 2014 calendar year, or tax year beginning and ending

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	C Name of organization WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.		D Employer identification number 45-1606079
	Doing business as		E Telephone number (414) 727-9455
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code MILWAUKEE, WI 53202-2828		G Gross receipts \$ 1,611,698.
	F Name and address of principal officer: RICHARD M. ESENBERG SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527
J Website: **WWW.WILL-LAW.ORG**
K Form of organization: Corporation Trust Association Other **L** Year of formation: **2011** **M** State of legal domicile: **WI**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION IS DEDICATED TO THE PROMOTION OF FREE MARKETS, LIMITED GOVERNMENT, INDIVIDUAL
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 7
	6 Total number of volunteers (estimate if necessary) 3
	7a Total unrelated business revenue from Part VIII, column (C), line 12 0. 7b Net unrelated business taxable income from Form 990-T, line 34 0.
Revenue	8 Contributions and grants (Part VIII, line 1h) 906,928.
	9 Program service revenue (Part VIII, line 2g) 31,415.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 204.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 938,547.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 568,411.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 17,503.
	b Total fundraising expenses (Part IX, column (D), line 25) 34,534.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 77,692.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 663,606.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 274,941.
	20 Total assets (Part X, line 16) 660,533.
	21 Total liabilities (Part X, line 26) 0.
	22 Net assets or fund balances. Subtract line 21 from line 20 660,533.

Part II Signature Block

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

Sign Here	Signature of officer RICHARD M. ESENBERG, PRESIDENT	Date _____
	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name KELLY K MILLER, CPA	Preparer's signature _____
	Date 08/06/15	Check if self-employed <input type="checkbox"/> PTIN P00562808
Firm's name	SCRIBNER, COHEN AND COMPANY, S.C., CPAS	
	Firm's EIN 39-1210538	Phone no. (414) 271-1700
Firm's address	400 EAST MASON STREET, SUITE 300 MILWAUKEE, WI 53202	

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 \$ 294,726. including grants of \$) (Revenue \$ 149,089.) 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. AS A NON-PROFIT AND NON-PARTISAN ORGANIZATION, THE ORGANIZATION LITIGATES IN THE AREAS OF PROPERTY RIGHTS, THE FREEDOM TO EARN A LIVING, VOTING RIGHTS, REGULATION, TAXATION, SCHOOL CHOICE, AND RELIGIOUS FREEDOM. AS AN EDUCATION ORGANIZATION, THE ORGANIZATION STRIVES TO ADVANCE THE DEBATE CONCERNING LAW AND PUBLIC POLICY IN THESE AND OTHER AREAS.

OTHER AREAS INCLUDE:

4b (Code:) (Expenses \$ 343,047. including grants of \$) (Revenue \$) EDUCATION PROJECT: WILL'S EDUCATION PROJECT IS HEADED BY ASSOCIATE COUNSEL AND EDUCATION POLICY DIRECTOR CJ SZAFIR. THROUGH LITIGATION, LEGAL ADVICE, POLICY REPORTS, AND PUBLIC ADVOCACY, THE PROGRAM SEEKS TO PROMOTE SCHOOL CHOICE, HIGH QUALITY SCHOOLS, AND THE DISRUPTION OF THE EDUCATIONAL STATUS QUO. OUR RESEARCH REPORTS ON PARENTAL CHOICE AND K-12 EDUCATION HAVE BEEN CITED EXTENSIVELY IN WISCONSIN AND ACROSS THE COUNTRY. OUR EDUCATION LITIGATION INCLUDES SUITS AGAINST THE KENOSHA UNIFIED SCHOOL DISTRICT AND MADISON SCHOOL DISTRICT OVER ILLEGAL COLLECTIVE BARGAINING, AGAINST THE STATE OF WISCONSIN ALLEGING THAT ITS OPEN ENROLLMENT PROGRAM VIOLATES FEDERAL DISABILITY LAW, AND AGAINST THE MILWAUKEE PUBLIC SCHOOLS FOR WITHHOLDING PUBLIC RECORDS. WE ALSO

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

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

4e Total program service expenses 637,773.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

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

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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,462,199.					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		1,462,199.				
	Program Service Revenue	2 a STATUTORY FEES	Business Code 541100	143,392.	143,392.		
b REIMBURSED CASE COST		541100	5,697.	5,697.			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			149,089.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		410.			410.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a							
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions.			1,611,698.	149,089.	0.	410.	

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

Form 990 (2014)

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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>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	345,703.	227,945.	92,140.	25,618.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	237,259.	237,259.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,715.	23,715.		
9 Other employee benefits	54,145.	54,145.		
10 Payroll taxes	37,107.	30,979.	5,060.	1,068.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	7,115.		7,115.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	3,798.			3,798.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	960.		960.	
12 Advertising and promotion	833.		833.	
13 Office expenses	1,332.		1,332.	
14 Information technology	4,159.		4,159.	
15 Royalties				
16 Occupancy	27,092.	24,213.	2,540.	339.
17 Travel	12,114.	10,123.		1,991.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	691.	691.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,347.	3,939.	408.	
23 Insurance	7,053.	4,719.	2,334.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CASE COSTS	6,902.	6,902.		
b SUBSCRIPTIONS AND REFER	6,368.	6,368.		
c MEMBERSHIP AND DUES	2,620.	2,620.		
d CLIENT DEVELOPMENT	2,050.	2,050.		
e All other expenses	6,345.	2,105.	2,520.	1,720.
25 Total functional expenses. Add lines 1 through 24e	791,708.	637,773.	119,401.	34,534.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

Form 990 (2014)

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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	
Assets	1 Cash - non-interest-bearing		1		
	2 Savings and temporary cash investments	521,696.	2	1,309,153.	
	3 Pledges and grants receivable, net	101,462.	3	152,000.	
	4 Accounts receivable, net	10,770.	4	750.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges	14,659.	9	9,971.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	22,785.			
	b Less: accumulated depreciation	14,136.	10c	8,649.	
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	660,533.	16	1,480,523.		
Liabilities	17 Accounts payable and accrued expenses		17		
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	0.	26	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	459,908.	27	1,055,444.	
	28 Temporarily restricted net assets	200,625.	28	425,079.	
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	660,533.	33	1,480,523.		
34 Total liabilities and net assets/fund balances	660,533.	34	1,480,523.		

Form **990** (2014)

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	1,611,698.
2	Total expenses (must equal Part IX, column (A), line 25)	2	791,708.
3	Revenue less expenses. Subtract line 2 from line 1	3	819,990.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	660,533.
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	1,480,523.

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
b 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	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ 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
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2014)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2014

Open to Public Inspection

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

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

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		505,000.	653,128.	906,928.	1457199.	3522255.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3		505,000.	653,128.	906,928.	1457199.	3522255.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2812622.
6 Public support. Subtract line 5 from line 4.						709,633.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4		505,000.	653,128.	906,928.	1457199.	3522255.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		364.	247.	204.	410.	1,225.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						3523480.
12 Gross receipts from related activities, etc. (see instructions)					12	191,197.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input checked="" type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 on line 11 of 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 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).</i>		
9a 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 Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) 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>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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 A family member of a person described in (a) above?		
c 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 .		

Section B. Type I Supporting Organizations

	Yes	No
1 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.		
2 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.		

Section C. Type II Supporting Organizations

	Yes	No
1 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).		

Section D. Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 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).		
3 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.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a 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.		
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.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a 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 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.		

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	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	Distributable Amount. 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
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

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" to 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

2014

Open to Public Inspection

▶ Information about Schedule D (Form 990) and its instructions is at 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" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate 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" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- 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
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 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)?
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 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.
 - 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 in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- 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 in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		22,785.	14,136.	8,649.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,649.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,611,698.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	1,611,698.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,611,698.

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

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

1	Total expenses and losses per audited financial statements		1	791,708.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	791,708.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	791,708.

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, 2014 AND 2013 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, 2014 AND 2013, THE ORGANIZATION HAS NOT ACCRUED INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2014

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.

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

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b	
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?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
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 in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" to line 5a or 5b, describe in Part III.		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" to line 6a or 6b, describe in Part III.		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2014

WISCONSIN INSTITUTE FOR LAW &
LIBERTY, INC.

45-1606079

Schedule J (Form 990) 2014

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RICHARD M. ESENBERG PRESIDENT AND TREASURER	(i)	208,500.	0.	0.	20,850.	26,832.	256,182.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(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

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.	Employer identification number 45-1606079
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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, INCLUDING INDIVIDUAL ACTIVISTS, THE EDUCATION ACTION GROUP
FOUNDATION, MACIVER, AND LOCAL JOURNALISTS. SUCH ASSISTANCE INCLUDES
HELP DRAFTING REQUESTS, WRITING THREATENING LETTERS TO RECALCITRANT
GOVERNMENT ENTITIES, AND PROVIDING ADVICE FOR WHAT DOCUMENTS TO
REQUEST.**

SUPREME COURT ANALYSIS:

**ASSOCIATE COUNSEL TOM KAMENICK HAS PREPARED A REPORT ON THE EFFICIENCY
AND VOTING PATTERNS OF THE WISCONSIN SUPREME COURT. THAT REPORT IS
SCHEDULED TO BE PRINTED IN THE APRIL VERSION OF THE WISCONSIN LAWYER
MAGAZINE, AND MAY BECOME AN ANNUAL FEATURE. A PRELIMINARY VERSION WAS
RELEASED DURING LAST APRIL'S SUPREME COURT ELECTION TO COUNTER
MISINFORMATION THAT THE COURT WAS "DIVIDED" AND "DYSFUNCTIONAL."**

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 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. RICK ESENBERG AND ASSOCIATE COUNSEL & EDUCATION POLICY DIRECTOR CJ SZAFIR HAVE ALSO TESTIFIED BEFORE WISCONSIN LEGISLATIVE HEARINGS ON VARIOUS PROPOSED BILLS.

STATE BOARD APPOINTMENTS:

TWO OF OUR ATTORNEYS HAVE BEEN APPOINTED BY GOVERNOR SCOTT WALKER TO SERVE ON STATE BOARDS. CJ SZAFIR WAS APPOINTED TO 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. 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.

MARQUETTE INTERNSHIPS, VOLUNTEER OPPORTUNITIES:

WE HAVE BEEN APPROVED TO BE PART OF MARQUETTE LAW SCHOOL'S INTERNSHIP

Name of the organization WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.	Employer identification number 45-1606079
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PROGRAM, WHEREBY STUDENTS EARN CREDITS FOR WORKING AS INTERNS IN
 NONPROFIT ORGANIZATIONS AND GOVERNMENT AGENCIES. WE HAVE NOW HAD FOUR
 INTERNS FROM THAT PROGRAM. WE ALSO HAVE HAD BOTH ATTORNEYS AND LAW
 STUDENTS VOLUNTEER THEIR TIME WITH US TO HELP ON VARIOUS PROJECTS.

NEW CASES INCLUDE:

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.

MILEWSKI V. TOWN OF DOVER:

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

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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 ARE STANDING UP FOR THE RIGHTS OF HOMEOWNERS BY CHALLENGING THE CONSTITUTIONALITY OF THIS LAW.

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 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

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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.

BLASKA 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 SOON TO BE ADDED TO THE CASE), WE SUED THE SCHOOL DISTRICT AND ITS UNION SEEKING TO HALT ENFORCEMENT OF THE CONTRACT.

CRB V. GAB:

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

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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, AND THE CASE IS NOW PENDING SUMMARY JUDGMENT BRIEFS.

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

PENDING CASES INCLUDE:

JOHNSON V. OFFICE OF PERSONNEL MANAGEMENT:

FEES EARNED IN 2014: \$67,996

FEES COLLECTED IN 2014: \$78,030, OF THIS AMOUNT \$10,770 WAS EARNED IN 2013

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 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.

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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 AND ARE AWAITING A RULING.

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.

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). WE ARE FIGHTING AS BEST WE CAN TO REACH THE RESULT WE DESERVE - A DECLARATION FROM THE COURT THAT MATC AND THE UNION VIOLATED

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ACT 10 BY BARGAINING OVER PROHIBITED TOPICS.

LACROIX V. KENOSHA UNIFIED SCHOOL DISTRICT:

FEES SOUGHT AND RECOVERED: \$10,500

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, WE FILED A MOTION FOR SUMMARY JUDGMENT ASKING THE COURT TO DECLARE THE CONTRACTS VOID. THAT MOTION HAS BEEN PENDING FOR OVER FOURTH MONTHS.

COYNE V. WALKER:

432212
08-27-14

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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. ON BEHALF OF FORMER SPEAKER OF THE ASSEMBLY SCOTT JENSEN AND STATE REPRESENTATIVE JASON FIELDS, WILL FILED AN AMICUS CURIAE BRIEF IN SUPPORT OF ACT 21, ARGUING THAT THE SUPERINTENDENT DOES NOT HAVE INHERENT RULEMAKING AUTHORITY. AFTER A LENGTHY DELAY, THE COURT OF APPEALS UPHELD THE DANE COUNTY CIRCUIT COURT DECISION, AND WE EXPECT THE CASE TO BE PETITIONED TO THE WISCONSIN SUPREME COURT, WHERE WE WILL ALSO LIKELY FILE AN AMICUS BRIEF.

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 HAS APPEALED THAT DECISION TO THE MILWAUKEE COUNTY CIRCUIT COURT, WHERE WE HAVE JOINED AND ARE AWAITING A BRIEFING

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SCHEDULE.

RESOLVED CASES INCLUDE:

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

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AND PERMITTING VOTER ID TO BE IMPLEMENTED. WHILE THE DECISION CAME TOO
LATE TO PERMIT VOTER ID IN THE SPRING 2015 ELECTION, VOTER ID WILL BE
THE LAW OF THE LAND EVERY ELECTION THEREAFTER.

MACIVER V. ERPENBACH:

FEEES SOUGHT AND RECOVERED: \$58,265

STATE SENATOR JON ERPENBACH REFUSED TO DISCLOSE THE EMAIL ADDRESSES OF
GOVERNMENT WORKERS WHO EMAILED HIM ABOUT COLLECTIVE BARGAINING. WILL
FILED AN OPEN RECORDS LAWSUIT CHALLENGING THAT REFUSAL. JUDGE VANDEHEY
IN GRANT COUNTY RULED THAT ERPENBACH WAS CORRECT IN WITHHOLDING THE
RECORDS, BUT THE COURT OF APPEALS REVERSED IT IN A STRONGLY-WORDED
OPINION UPHOLDING THE RIGHT OF THE PUBLIC TO LEARN THE IDENTITIES OF
ANYONE WHO TRIES TO INFLUENCE A LEGISLATOR.

MADISON TEACHERS, INC. V. WALKER:

IN MADISON TEACHERS, ALTHOUGH THE DANE COUNTY CIRCUIT COURT INITIALLY
RULED ACT 10 UNCONSTITUTIONAL (CREATING MUCH CONFUSION AND A MISTAKEN
BELIEF IN SOME OTHER LOCAL UNITS OF GOVERNMENT THAT THEY COULD
NEGOTIATE FREELY WITH UNIONS), THE WISCONSIN SUPREME COURT REVERSED,
UPHOLDING EVERY PORTION OF ACT 10.

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

MCCUTCHEON V. FEC; YOUNG V. GAB:

YOUNG V. GAB FEES SOUGHT AND RECOVERED: \$5,312

THESE TWO CASES CHALLENGED AGGREGATE CAMPAIGN CONTRIBUTION LIMITS AT
THE FEDERAL AND STATE LEVEL. AGGREGATE CAMPAIGN CONTRIBUTION LIMITS
PREVENT CITIZENS FROM SUPPORTING CANDIDATES FOR PUBLIC OFFICE IN
MULTIPLE RACES BEYOND A CERTAIN POINT. THE LIMITS WERE SO LOW IN

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WISCONSIN THAT A SINGLE MAXIMUM CONTRIBUTION TO ONE CANDIDATE, SAY THE GOVERNOR, WOULD PREVENT THE SAME PERSON FROM GIVING SO LITTLE AS \$100 TO ANY OTHER CANDIDATE.

IN THE CASE CHALLENGING FEDERAL LIMITS, MCCUTCHEON V. FEC, WE FILED AN AMICUS BRIEF WITH THE U.S. SUPREME COURT, URGING THE COURT TO START TREATING ALL EXPRESSIONS OF SUPPORT FOR A CANDIDATE - WHETHER VIA MONEY OR INDEPENDENT SPEECH - EQUALLY. WHILE THE SUPREME COURT DID NOT ADOPT THIS POSITION, THE COURT DID VOTE TO STRIKE DOWN THE AGGREGATE LIMITS.

WE ALSO FILED A COURT ACTION IN THE EASTERN DISTRICT OF WISCONSIN CHALLENGING WISCONSIN'S AGGREGATE CAMPAIGN CONTRIBUTION LIMITS ON BEHALF OF FRED YOUNG. ONCE MCCUTCHEON WAS DECIDED, THE GAB QUICKLY STIPULATED TO A JUDGMENT DECLARING THAT WISCONSIN'S AGGREGATE LIMITS WERE ALSO UNCONSTITUTIONAL.

RICE V. MILWAUKEE COUNTY BOARD (ROUND TWO):

JOSEPH RICE, A FORMER MILWAUKEE COUNTY BOARD MEMBER, FILED TWO OPEN MEETINGS COMPLAINTS AGAINST THE MILWAUKEE COUNTY BOARD. FIRST, THAT THE BOARD VIOLATED THE OPEN MEETINGS LAW WHEN IT WENT INTO CLOSED SESSION TO DISCUSS AND VOTE ON ENTERING INTO CONTRACT NEGOTIATIONS WITH ITS UNIONS IN VIOLATION OF ACT 10. SECOND, THAT THE BOARD VIOLATED THE OPEN MEETINGS LAW WHEN A QUORUM OF SUPERVISORS ATTENDED AND TESTIFIED AT A LEGISLATIVE HEARING ON ASSEMBLY BILL 85, WHICH WOULD LATER BECOME THE LAW DRAMATICALLY REDUCING THE BOARD'S POWERS. THE COURT RULED THAT THE BOARD HAD NOT VIOLATED THE OPEN MEETINGS LAW, AND OUR CLIENT DECIDED NOT TO APPEAL.

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IBRAHIM V. CITY OF MILWAUKEE:

ON BEHALF OF LOCAL TAXI-CAB DRIVERS, THE INSTITUTE FOR JUSTICE SUED THE CITY OF MILWAUKEE SEEKING TO OVERTURN AN ORDINANCE CAPPING THE NUMBER OF CAB LICENSES AVAILABLE AT AN ARBITRARY NUMBER. THIS CAP CREATED A MASSIVE BARRIER TO ENTRY FOR ANYBODY WHO WANTED TO START THEIR OWN CAB BUSINESS (AS OPPOSED TO DRIVING FOR SOMEBODY ELSE'S BUSINESS), BECAUSE THE VALUE OF THOSE PERMITS SOARED TO APPROXIMATELY \$150,000. JUDGE JANE CARROLL AGREED WITH IJ, STRIKING DOWN THE ORDINANCE AS AN UNCONSTITUTIONAL RESTRICTION OF ECONOMIC LIBERTY. THE CITY APPEALED, AND WILL FILED AN AMICUS BRIEF IN THE COURT OF APPEALS ON BEHALF OF ANOTHER GROUP OF TAXI-CAB DRIVERS. HOWEVER, THE CITY AMENDED ITS ORDINANCE, ADDING AN ADDITIONAL 100 PERMITS, AND THEN DISMISSED ITS OWN APPEAL. EVENTUALLY, THE CITY LIFTED THE CAP ALTOGETHER.

CASES LITIGATED IN 2013 WITH FEES RECOVERED IN 2014:

JERUSALEM EMPOWERED AFRICAN METHODIST EPISCOPAL CHURCH V. MILWAUKEE:

FEES SOUGHT AND RECOVERED: \$1,319

WILL FILED A LAWSUIT CHALLENGING A DETERMINATION BY THE CITY OF MILWAUKEE THAT A PORTION OF A SMALL MILWAUKEE CHURCH'S 4.4-ACRE LOT WAS "EXCESS" AND THEREFORE TAXABLE. FIRST, WILL CONVINCED THE JUDGE THAT A STATE LAW PREVENTING LANDOWNERS FROM CHALLENGING A PROPERTY TAX EXEMPTION DENIAL IN COURT UNLESS THEY PAID THE TAXES FIRST WAS UNCONSTITUTIONAL AS IT APPLIED TO JEAMEC, A NON-PROFIT CHURCH WITHOUT THE RESOURCES TO PAY THE UNLAWFUL TAX BILL. WILL ALSO CONVINCED THE JUDGE, WITH HELPFUL TESTIMONY FROM THE CITY'S OWN ASSESSORS THAT THE PROPERTY MET THE REQUIREMENTS TO BE TAX EXEMPT, TO GRANT THE CHURCH A RETROACTIVE TAX EXEMPTION.

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

PROVIDE FREE, PRO BONO LEGAL ADVICE TO PRIVATE SCHOOLS AND CHARTER SCHOOLS, AND ADVOCACY GROUPS SUCH AS SCHOOL CHOICE WISCONSIN.

NEW CASES INCLUDE:

OPEN ENROLLMENT:

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.

SECOND, THE RESIDENT DISTRICT IS PERMITTED TO DENY THE OPEN ENROLLMENT IF ANY ADDITIONAL COST OF EDUCATION FOR THAT CHILD (WHICH IS PAID BY THE RESIDENT DISTRICT) WOULD CREATE AN "UNDUE FINANCIAL BURDEN" ON THE DISTRICT. DISTRICTS SUCH AS MADISON METROPOLITAN SCHOOL DISTRICT HAVE HISTORICALLY ABUSED THAT PROVISION BY DENYING OPEN ENROLLMENT IF IT WOULD CREATE ANY INCREASE IN COSTS, AND THE DPI HAS BEEN COMPLICIT IN ALLOWING THIS DISCRIMINATION TO OCCUR. WILL SUBMITTED AN OPEN LETTER TO STATE SUPERINTENDENT EVERS RAISING OUR CONCERNS ON THIS ISSUE. WILL IS CONSIDERING FILING A COMPLAINT OR A LAWSUIT ALLEGING THAT THESE

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DISTRICTS AND THE DPI ARE VIOLATING STATE STATUTES AND THE AMERICANS WITH DISABILITIES ACT, BUT NEEDS TO FIND A PLAINTIFF WITH A CLEAR FACT PATTERN, WHICH IS DIFFICULT.

PENDING CASES INCLUDE:

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. WE HAVE APPEALED THE CASE AND BRIEFING WILL BEGIN SOON.

RESOLVED CASES INCLUDE:

WILL V. MPS:

THE MILWAUKEE PUBLIC SCHOOL DISTRICT IS NOTORIOUSLY BAD AT RESPONDING TO OPEN RECORDS REQUEST. THE DISTRICT, WHICH HAS A \$1,000,000,00+

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BUDGET AND IS THE SECOND-LARGEST GOVERNMENT ENTITY IN THE STATE AFTER THE STATE ITSELF, HAS ONLY ONE PERSON HANDLING RECORD REQUESTS ON A PART-TIME BASIS. WHEN MPS WAS UNREASONABLY DELAYING A REQUEST WE HAD MADE FOR RECORDS SURROUNDING THE SHADY DEAL TO TURN THE FORMER MALCOLM X ACADEMY OVER TO A PRIVATE DEVELOPER, WE SUED THEM, AND THEY TURNED OVER THE RECORDS BEFORE EVEN BEING SERVED WITH THE SUMMONS AND COMPLAINT.

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 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:

