

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

2013

Department of the Treasury
Internal Revenue Service

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

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

Open to Public Inspection

A For the **2013** 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"/> 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	G Gross receipts \$ 938,547.
	1139 E KNAPP STREET		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code MILWAUKEE, WI 53202-2828		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	H(c) Group exemption number ▶
F Name and address of principal officer: RICHARD M. ESENBERG SAME AS C ABOVE		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ WWW.WILL-LAW.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
		L Year of formation: 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
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	7
	6 Total number of volunteers (estimate if necessary)	6	2
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	653,128.	906,928.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,693.	31,415.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	247.	204.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	664,068.	938,547.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	431,594.	568,411.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 42,751.	0.	17,503.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	83,025.	77,692.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	514,619.	663,606.
19 Revenue less expenses. Subtract line 18 from line 12	149,449.	274,941.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	386,638.	660,533.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,046.	0.
		385,592.	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	Date			
	RICHARD M. ESENBERG, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name KELLY K MILLER, CPA	Preparer's signature	Date 05/15/14	Check <input type="checkbox"/> if self-employed	PTIN P00562808
	Firm's name ▶ SCRIBNER, COHEN AND COMPANY, S.C., CPAS	Firm's EIN ▶ 39-1210538	Firm's address ▶ 400 EAST MASON STREET, SUITE 300 MILWAUKEE, WI 53202		
		Phone no. (414) 271-1700			

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 \$ 387,535. including grants of \$) (Revenue \$ 31,415.) 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 \$ 106,157. including grants of \$) (Revenue \$) EDUCATION PROJECT: WILL'S EDUCATION PROJECT IS HEADED BY ASSOCIATE COUNSEL AND EDUCATION POLICY DIRECTOR CJ SZAFIR. WILL HAS BEEN INVESTIGATING THE CONTROVERSY SURROUNDING THE LARGE NUMBER OF EMPTY MILWAUKEE PUBLIC SCHOOLS BUILDINGS. THESE BUILDINGS, WHICH ARE TECHNICALLY OWNED BY THE CITY OF MILWAUKEE, COST TAXPAYERS OVER A MILLION DOLLARS A YEAR IN UPKEEP, AND SEVERAL CHOICE SCHOOLS HAVE EXPRESSED INTEREST IN PURCHASING SOME OF THEM, BUT MPS REFUSES. WILL'S INVESTIGATION HAS BROUGHT SEVERAL STORIES TO LIGHT THAT OBTAINED SUBSTANTIAL COVERAGE IN LOCAL MEDIA AND HAVE GENERATED INTEREST IN THE LEGISLATURE TO ADDRESS THE PROBLEM. WE ALSO HAVE FOUGHT BACK AGAINST MPS'S ATTEMPT TO HIDE CRUCIAL PUBLIC RECORDS SURROUNDING A SHADY DEAL BETWEEN AN AD HOC DEVELOPMENT CONGLOMERATE

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 493,692.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and 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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		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?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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, physical address, and telephone number of the person who possesses the books and records of the organization: **WISCONSIN INSTITUTE FOR LAW & LIBERTY INC. - 414-727-9455**
1139 E KNAPP STREET, MILWAUKEE, WI 53202-2828

Part VIII Statement of Revenue

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

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
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	906,928.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		906,928.			
	Program Service Revenue	2 a STATUTORY FEES	Business Code			
			541100	30,032.	30,032.	
b REIMBURSED CASE COST		541100	1,383.	1,383.		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		31,415.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		204.		204.	
	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.		938,547.	31,415.	0.	204.	

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LIBERTY, INC.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	312,048.	188,158.	101,027.	22,863.
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	178,202.	178,202.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	17,732.	17,732.		
9 Other employee benefits	29,138.	28,054.	1,084.	
10 Payroll taxes	31,291.	24,452.	5,813.	1,026.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	6,275.		6,275.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	17,503.			17,503.
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.)	942.		942.	
12 Advertising and promotion	525.		525.	
13 Office expenses	2,256.	240.	2,016.	
14 Information technology	1,023.		1,023.	
15 Royalties				
16 Occupancy	25,921.	22,033.	3,518.	370.
17 Travel	7,156.	7,156.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	782.	782.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,287.	3,705.	582.	
23 Insurance	3,355.	1,840.	1,515.	
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	8,642.	8,642.		
b SUBSCRIPTIONS AND REFER	4,911.	4,911.		
c CLIENT DEVELOPMENT	3,706.	3,706.		
d CONTINUING EDUCATION	2,541.	2,541.		
e All other expenses	5,370.	1,538.	2,843.	989.
25 Total functional expenses. Add lines 1 through 24e	663,606.	493,692.	127,163.	42,751.
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)

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Form 990 (2013)

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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	0.
	2 Savings and temporary cash investments	171,317.	2	521,696.
	3 Pledges and grants receivable, net	179,539.	3	101,462.
	4 Accounts receivable, net	9,958.	4	10,770.
	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	9,591.	9	14,659.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 21,735.		
	b Less: accumulated depreciation	10b 9,789.	16,233.	10c 11,946.
	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)	386,638.	16	660,533.	
Liabilities	17 Accounts payable and accrued expenses	1,046.	17	0.
	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	1,046.	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	156,734.	27	459,908.
	28 Temporarily restricted net assets	228,858.	28	200,625.
	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	385,592.	33	660,533.
34 Total liabilities and net assets/fund balances	386,638.	34	660,533.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	938,547.
2	Total expenses (must equal Part IX, column (A), line 25)	2	663,606.
3	Revenue less expenses. Subtract line 2 from line 1	3	274,941.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	385,592.
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	660,533.

Part XII Financial Statements and Reporting

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

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

Form 990 (2013)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			505,000.	653,128.	906,928.	2065056.
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.	2065056.
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)						1808051.
6 Public support. Subtract line 5 from line 4.						257,005.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4			505,000.	653,128.	906,928.	2065056.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			364.	247.	204.	815.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						2065871.
12 Gross receipts from related activities, etc. (see instructions)					12	42,108.
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 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

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

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

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

Part IV **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.**

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

OMB No. 1545-0047

2013

Open to Public Inspection

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 contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<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.

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

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

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

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

Yes No

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		21,735.	9,789.	11,946.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				11,946.

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	938,547.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains 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	938,547.
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	938,547.

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	663,606.
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	663,606.
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	663,606.

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:

EXPLANATION: WISCONSIN INSTITUTE FOR LAW & LIBERTY DID NOT HAVE UNRECOGNIZED TAX BENEFITS AS OF DECEMBER 31, 2013 AND 2012 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, 2013 AND 2012, THE ORGANIZATION HAS NOT ACCRUED INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS.

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization operates gaming activities: _____
a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____
 Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____
 Address ▶ _____

16 Gaming manager information:

Name ▶ _____
 Gaming manager compensation ▶ \$ _____
 Description of services provided ▶ _____

 Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: AMERICAN PHILANTHROPIC, LLC
 (I) ADDRESS OF FUNDRAISER: PO BOX 206, POULSBO, WA 98370

PART I, LINE 2B, COLUMN (V):

EXPLANATION: PAYMENTS TO AMERICAN PHILANTHROPIC, LLC WERE LIMITED TO SERVICES RELATED TO CONSULTING ON FUNDRAISING, DEVELOPMENT OF MATERIALS AND OTHER DEVELOPMENT PLANNING. NO SOLICITATION OF CONTRIBUTIONS WAS

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2013

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule J (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 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) and 501(c)(4) organizations must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
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) 2013

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 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)	182,500.	0.	0.	18,250.	27,884.	228,634.	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)							
	(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.

OMB No. 1545-0047

2013

Open to Public
Inspection

▶ Information about Schedule O (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

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.**

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

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

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

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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 IN 2013 INCLUDE:

JOHNSON V. OFFICE OF PERSONNEL MANAGEMENT:

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 MANNER. 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. FEES EARNED IN 2013 BUT NOT COLLECTED
UNTIL 2014 WERE \$10,770.

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

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CLEMENT.

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.

LACROIX V. KENOSHA UNIFIED SCHOOL DISTRICT:

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

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

Name of the organization	WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.	Employer identification number	45-1606079
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COLAS'S RULING IN MADISON TEACHERS, ACT 10 APPLIED TO KENOSHA.

RICE V. MILWAUKEE COUNTY BOARD:

JOSEPH RICE, A FORMER MILWAUKEE COUNTY BOARD MEMBER, FILED TWO OPEN MEETINGS COMPLAINTS AGAINST THE MILWAUKEE COUNTY BOARD. FIRST, 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, 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 DISMISSED OUR CASE, AND WE ARE CONSIDERING APPEAL.

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.

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

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

Employer identification number
45-1606079

EXPLANATION: AGGREGATE CAMPAIGN CONTRIBUTION LIMIT CHALLENGES:

MCCUTCHEON V. FEC; YOUNG V. GAB

THESE TWO CASES CHALLENGE 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 ARE SO LOW IN WISCONSIN THAT A SINGLE MAXIMUM CONTRIBUTION TO ONE CANDIDATE, FOR EXAMPLE THE GOVERNOR, WOULD PREVENT THE SAME PERSON FROM GIVING AS 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. THE U.S. SUPREME COURT STRUCK DOWN THE AGGREGATE LIMITS AS UNCONSTITUTIONAL IN VIOLATION OF THE FIRST AMENDMENT. THE YOUNG CASE IS STAYED PENDING THE RESOLUTION OF MCCUTCHEON. AFTER THE SUPREME COURT'S DECISION IN MCCUTCHEON, THE STATE AGREED TO A STIPULATION DECLARING WISCONSIN'S AGGREGATE LIMITS VOID.

COYNE V. WALKER:

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

Name of the organization WISCONSIN INSTITUTE FOR LAW &
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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.

PROPERTY DISPUTE IN GREEN BAY:

WE ARE REPRESENTING A WOMAN IN GREEN BAY WHOSE BEAUTIFUL NATURAL LANDSCAPED YARD WAS DESTROYED BY THE CITY WITHOUT PROPER NOTICE AFTER A NEIGHBOR COMPLAINED THAT IT WAS "UNSIGHTLY," A VAGUE TERM THAT PURPORTEDLY ALLOWS LOCAL GOVERNMENT OFFICIALS TO ENTER PRIVATE LAND AND DESTROY PRIVATE PROPERTY. WE ARE PARTNERING WITH A GREEN BAY LAWYER TO INVESTIGATE AND BRING POSSIBLE CLAIMS AGAINST THE CITY FOR DEPRIVING HER OF HER PROPERTY WITHOUT DUE PROCESS OF LAW. SEVERAL GROUPS AROUND THE COUNTRY ARE BRINGING SIMILAR CHALLENGES TO LOCAL ORDINANCES AND ACTIONS, AND WE HOPE TO MAKE THIS PART OF A LARGER PICTURE PUSH FOR PRIVATE PROPERTY RIGHTS.

FIREFIGHTERS DISPUTE FAIR SHARE PAYMENT AMOUNT:

TWO LOCAL FIREFIGHTERS RESIGNED FROM THEIR UNION BUT ARE NEVERTHELESS STILL REQUIRED TO PAY SO-CALLED "FAIR SHARE" DUES. THE FIREFIGHTERS HAVE DISPUTED THE AMOUNT OF DUES DEMANDED BY THE UNION. WE ARE REPRESENTING THE FIREFIGHTERS IN AN ARBITRATION PROCEEDING TO DETERMINE THE AMOUNT OF DUES THE FIREFIGHTERS CAN BE REQUIRED TO PAY DESPITE THEIR DESIRE NOT TO BELONG TO THE UNION.

PENDING 2013 CASES:

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

Employer identification number
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CHALLENGES TO ACT 10 BY UNIONS:

WEAC V. WALKER; LABORERS LOCAL 236 V. WALKER; MADISON TEACHERS, INC. V.
WALKER, WLEA V. WALKER

THESE CASES ARE ALL CHALLENGES BY UNIONS TO GOVERNOR WALKER'S
COLLECTIVE BARGAINING CHANGES. WILL, IN PARTNERSHIP WITH THE NATIONAL
RIGHT TO WORK LEGAL DEFENSE FOUNDATION, REPRESENTS SEVERAL PUBLIC
EMPLOYEES WHO SUPPORT ACT 10 AND HAS FILED SEVERAL AMICI BRIEFS.

THE TWO FEDERAL CASES, WEAC AND LABORERS, HAVE RESULTED IN VINDICATION
FOR ACT 10, WITH THE SEVENTH CIRCUIT COURT OF APPEALS REVERSING THE
LOWER COURT AND UPHOLDING THE LAW. ALTHOUGH THE COURTS DENIED OUR
REQUEST TO INTERVENE IN THESE CASES AS PARTIES, THEY DID CONSIDER OUR
AMICI BRIEFS, AND THE ARGUMENTS WE MADE SHOW UP IN THE REASONING OF THE
SEVENTH CIRCUIT.

MADISON TEACHERS IS CURRENTLY BEFORE THE WISCONSIN SUPREME COURT,
PENDING AN APPEAL OF DANE COUNTY CIRCUIT COURT JUDGE JUAN B. COLAS'S
DECISION DECLARING MUCH OF ACT 10 UNCONSTITUTIONAL. WILL WAS
INSTRUMENTAL IN CONVINCING THE SUPREME COURT TO REVERSE COLAS' CONTEMPT
ORDER, WHICH HAD FORCED THE WISCONSIN EMPLOYMENT RELATIONS COMMISSION
TO APPLY HIS RULING STATEWIDE TO ALL MUNICIPAL EMPLOYERS. SINCE THAT
TIME, WILL HAS CONVINCED JUDGES IN TWO CIRCUIT COURTS (MILWAUKEE AND
KENOSHA) THAT JUDGE COLAS'S OPINION DOES NOT BIND THEM, AND THEY ARE
FREE TO REACH THEIR OWN CONCLUSIONS AS TO THE CONSTITUTIONALITY OF ACT
10 (THE LACROIX AND MARONE CASES).

WLEA WAS FILED SHORTLY AFTER JUDGE COLAS'S DECISION IN MADISON
TEACHERS, BY UNIONS HOPING TO COPY THEIR SUCCESS IN MADISON TEACHERS

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FOR STATE EMPLOYEES. JUDGE MARKSON, DISAGREEING WITH HIS COLLEAGUE
JUDGE COLAS, RULED THAT ACT 10 WAS CONSTITUTIONAL.

MACIVER V. ERPENBACH:

STATE SENATOR JON ERPENBACH HAS REFUSED TO DISCLOSE THE EMAIL ADDRESSES
OF GOVERNMENT WORKERS WHO EMAILED HIM ABOUT COLLECTIVE BARGAINING. WILL
FILED AN OPEN RECORDS LAWSUIT CHALLENGING THAT REFUSAL. WHILE THE
CIRCUIT COURT JUDGE RULED IN SENATOR ERPENBACH'S FAVOR, THE COURT OF
APPEALS REVERSED, ORDERING ERPENBACH TO TURN OVER THE EMAIL ADDRESSES
AND USING VERY STRONG LANGUAGE SUPPORTING THE PUBLIC'S RIGHT TO LEARN
WHO IS SEEKING TO INFLUENCE ELECTED OFFICIALS.

CHALLENGES TO VOTER ID:

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 ARE STATE CASES THAT RESULTED IN PERMANENT INJUNCTIONS
AGAINST THE LAW FROM DANE COUNTY CIRCUIT COURT JUDGES AND EACH IS ON
APPEAL. 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. THE COURT OF APPEALS REVERSED THE LOWER COURT IN
LWV, AND THE SUPREME COURT HEARD ORAL ARGUMENTS IN BOTH NAACP AND LWV
IN FEBRUARY.

THE SECOND TWO CASES ARE FEDERAL CHALLENGES IN THE EASTERN DISTRICT OF
WISCONSIN. ONE ARGUES THAT VOTER ID VIOLATES SECTION 2 OF THE VOTING

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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. AFTER A LENGTHY JOINT TRIAL,
JUDGE LYNN ADELMAN STRUCK DOWN THE VOTER ID LAW, AND THE STATE HAS
APPEALED TO THE SEVENTH CIRCUIT.

DOE V. ELMBROOK SCHOOL DISTRICT:

THIS CASE CHALLENGED THE ELMBROOK DISTRICT'S DECISION TO HOLD ITS
GRADUATION CEREMONY IN A SPACIOUS AND COMFORTABLE CHURCH INSTEAD OF A
CRAMPED AND UN-AIRCONDITIONED GYMNASIUM. RICK ESENBERG REPRESENTED
ALLIANCE DEFENDING FREEDOM AS AMICUS ON THE SIDE OF THE SCHOOL
DISTRICT. IN SPLIT DECISION, THE COURT OF APPEALS HELD THAT USE TO BE
UNCONSTITUTIONAL. A PETITION FOR CERTIORARI HAS BEEN PENDING FOR A VERY
LONG TIME (WELL OVER A YEAR).

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

EXPLANATION: CASES RESOLVED IN 2013:

ROSNO V. SCOTT:

WHEN JUDGE COLAS HELD WERC IN CONTEMPT FOR ENFORCING ACT 10 AGAINST
PARTIES THAT WEREN'T INVOLVED IN THAT DANE COUNTY CASE, WE KNEW A
STRONG RESPONSE WAS WARRANTED. IMMEDIATELY, WE COBBLED TOGETHER A GROUP
OF FOUR TEACHERS FROM AROUND THE STATE AND FILED A LAWSUIT IN WAUKESHA
COUNTY SEEKING AN INJUNCTION THAT WOULD REQUIRE WERC TO HOLD
RECERTIFICATION ELECTIONS BEFORE DECEMBER 1. WE INTENDED TO SEEK A
RULING FROM THE JUDGE THAT WOULD FORCE WERC TO HOLD RECERTIFICATION
ELECTIONS IN OUR TEACHERS' DISTRICTS, TO CREATE A CONFLICT BETWEEN
CIRCUIT COURT DECISIONS THAT A HIGHER COURT WOULD HAVE TO RESOLVE.

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HOWEVER, WHEN THE SUPREME COURT VACATED COLAS'S CONTEMPT ORDER, WERC AGREED TO A STIPULATED JUDGMENT THAT IT WOULD HOLD THE RECERTIFICATION ELECTIONS. OVER 70 UNIONS WERE DECERTIFIED AS A RESULT OF THOSE ELECTIONS.

LAUR V. CITY OF MILWAUKEE:

A LOCAL STREET PREACHER WAS CITED WITH TRESPASS FOR STANDING ON PUBLIC SIDEWALKS OUTSIDE OF MILLER PARK, GIVING A SERMON, AND HANDING OUT CHRISTIAN LITERATURE. HE WAS NOT AGGRESSIVE, LOUD, OR BLOCKING TRAFFIC. WE SUCCESSFULLY DEFENDED HIM IN MUNICIPAL COURT, CONVINCING THE JUDGE THAT HE HAD A FIRST AMENDMENT RIGHT TO USE THE SIDEWALK AS A "TRADITIONAL PUBLIC FORUM" TO SPREAD HIS MESSAGE.

JERUSALEM EMPOWERED AFRICAN METHODIST EPISCOPAL CHURCH V. MILWAUKEE:

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.

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

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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. WE ARE CURRENTLY REVIEWING WHETHER THE NEW ORDINANCE COMPLIES WITH CONSTITUTIONAL REQUIREMENTS. WE ARE ALSO CLOSELY WATCHING A NEW LAWSUIT BY PERMIT-HOLDERS SEEKING TO STRIKE DOWN THE ORDINANCE CREATING THE NEW PERMITS.

NATIONAL COUNCIL FOR TEACHER QUALITY V. UW BOARD OF REGENTS:

VARIOUS UW SCHOOLS OF EDUCATION REFUSED TO RELEASE COPIES OF SYLLABI USED IN THEIR TEACHER TRAINING COURSES. WILL FILED AN OPEN RECORDS LAWSUIT IN CHALLENGING THAT REFUSAL, WHICH LED TO A VERY FAVORABLE SETTLEMENT FOR OUR CLIENTS. THE RECORDS WERE TURNED OVER WITH ONLY MINIMAL RESTRICTIONS ON THEIR USE, AND NCTQ WILL BE ABLE TO USE THE DATA IN THEIR UPCOMING REPORT, TO BE PUBLISHED IN CONJUNCTION WITH U.S. NEWS AND WORLD REPORT, ON THE QUALITY OF TEACHER EDUCATION IN AMERICA. FEES SOUGHT IN 2012 AND PAID DURING 2013 WERE \$9,600.

RICE V. MILWAUKEE COUNTY BOARD:

IN OUR FIRST CASE - AND OUR FIRST VICTORY - WE PROVED THAT THE MILWAUKEE COUNTY BOARD VIOLATED OPEN MEETINGS LAWS WHEN THEY FAILED TO GIVE PROPER NOTICE THAT THE BOARD WOULD BE ADOPTING A REDISTRICTING

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PLAN.

HOEKSTRA V. CITY OF BAYFIELD:

THIS LAWSUIT CHALLENGED ANTI-COMPETITIVE BED & BREAKFAST REGULATIONS IN NORTHERN WISCONSIN. WE SETTLED THE CASE WHEN THE CITY AGREED TO AMEND ITS ORDINANCE TO REMOVE THE OFFENDING PROVISIONS.

VANDEN BOOGART V. CHRISTENSEN:

THIS CASE WAS A FIRST AMENDMENT CHALLENGE TO THE SIGN ORDINANCE OF A SMALL TOWN NEAR GREEN BAY THAT PLACED A NEAR-BLANKET PROHIBITION ON ALL SIGNS PLACED ON PERSONAL PROPERTY IN RESIDENTIAL AND AGRICULTURAL ZONES. TOWN OFFICIALS USED THE ORDINANCE TO SILENCE THEIR CRITICS WHILE IGNORING VIOLATIONS BY THEIR SUPPORTERS. THE TOWN AMENDED ITS ORDINANCE ALMOST IMMEDIATELY IN RESPONSE TO OUR LAWSUIT, AND WE WERE SUCCESSFUL IN OBTAINING SUBSTANTIAL DAMAGES AND ATTORNEY FEES AGAINST THE TOWN IN A SETTLEMENT. FEES SOUGHT AND RECOVERED IN 2013 WERE \$19,621.

BALDWIN-WOODVILLE SCHOOL DISTRICT OPEN MEETINGS COMPLAINT:

WE FILED AN OPEN MEETINGS COMPLAINT WITH THE ST. CROIX COUNTY DA AND ATTORNEY GENERAL ALLEGING THAT BWSO VIOLATED OPEN MEETINGS LAWS WHEN THEY WENT INTO CLOSED SESSION TO DISCUSS AND VOTE ON AN ACROSS-THE-BOARD CHRISTMAS BONUS FOR ALL DISTRICT EMPLOYEES. WE DECIDED NOT TO BRING A LAWSUIT IN THIS CASE BECAUSE THE GOAL OF BRINGING ATTENTION TO THE MATTER HAD BEEN ACCOMPLISHED; WE HAD NO DESIRE TO TRY AND RECOVER THE CHRISTMAS BONUSES FROM TEACHERS.

MILWAUKEE COUNTY BOARD OPEN MEETINGS COMPLAINT:

WE FILED AN OPEN MEETINGS COMPLAINT WITH THE MILWAUKEE COUNTY DA AND

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ATTORNEY GENERAL ALLEGING THAT THE MILWAUKEE COUNTY BOARD OF SUPERVISORS VIOLATED OPEN MEETINGS LAWS WHEN THEY USED A "WALKING QUORUM" (A SERIES OF MEETINGS BETWEEN MEMBERS DESIGNED TO AGREE ON A COURSE OF ACTION WHILE AVOIDING THE OPEN MEETINGS LAW) TO AGREE TO FIRE COUNTY CORPORATION COUNSEL KIMBERLY WALKER. ALTHOUGH WE DID NOT BRING A LAWSUIT IN THIS CASE, WE WERE SUCCESSFUL IN BRINGING ATTENTION TO THE MILWAUKEE COUNTY BOARD'S LAX ATTITUDE TOWARD THE REQUIREMENTS OF OPEN GOVERNMENT.

WISCONSIN PROSPERITY NETWORK V. GAB:

THIS CASE, AN ORIGINAL ACTION IN THE WISCONSIN SUPREME COURT, CHALLENGED GAB RULES PURPORTING TO REGULATE INDEPENDENT POLITICAL EXPENDITURES OF AS LITTLE AS \$25. RICK ESENBERG ARGUED THE CASE TO THE SUPREME COURT. THE CASE WAS DISMISSED AFTER THE COURT SPLIT 3-3, WITH THE LIBERAL JUSTICES WANTING TO HOLD FOR THE GAB AND THE CONSERVATIVE JUSTICES WANTING TO DISMISS THE CASE AS IMPROVIDENTLY GRANTED.

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

FORMED TO PURCHASE ONE OF THE BUILDINGS AND LEASE IT BACK TO MPS.

WILL HAS ALSO BEEN ACTIVE IN SUPPORT OF SCHOOL CHOICE IN OTHER WAYS.

ALONG WITH THE EDUCATION ACTION GROUP, WE RELEASED A REPORT THAT EXPOSED THE DPI'S ADVERSARIAL TREATMENT OF CHOICE SCHOOLS. WE ALSO HAVE PUSHED BACK AGAINST PRESSURE PLACED ON THE DPI BY THE OBAMA ADMINISTRATION'S DOJ TO TRY AND FORCE DPI TO INTERFERE WITH THE GOVERNANCE OF PRIVATE SCHOOLS. IN MAY, WE RELEASED A REPORT DEFENDING THE CONSTITUTIONALITY OF THE EXPANSION OF SCHOOL CHOICE.

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ON BEHALF OF A GROUP OF BROWN COUNTY TAXPAYERS, WILL HAS BEEN INVESTIGATING THE GREEN BAY SCHOOL DISTRICT'S USE OF THE "COMMUNITY SERVICE FUND" - A SOURCE OF MONEY ABOVE AND BEYOND REVENUE CAPS THAT IS SUPPOSED TO BE USED TO OPEN UP SCHOOL FACILITIES TO THE PUBLIC FOR ACTIVITIES SUCH AS SWIMMING, GYM USE, NIGHT-TIME CLASSES, ETC. INSTEAD, GREEN BAY (AND OTHER DISTRICTS) ARE USING THOSE FUNDS FOR ORDINARY SCHOOL EXPENSES SUCH AS SECURITY OFFICERS, ADMINISTRATIVE STAFF, AND ATHLETIC PROGRAMS. WILL HAS WRITTEN SEVERAL LETTERS TO THE GREEN BAY SCHOOL BOARD CRITICAL OF THE PRACTICE, AND WE HAVE SEEN A REDUCTION IN ITS USE AS A RESULT.

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

EXPLANATION: 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:

EXPLANATION: 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:

EXPLANATION: 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:

EXPLANATION: THE ORGANIZATION'S FORM 990 IS AVAILABLE FOR PUBLIC INSPECTION

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AT THE ORGANIZATION'S LOCATION DURING BUSINESS HOURS. COPIES ARE AVAILABLE UPON REQUEST.

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

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