WISCONSIN INSTITUTE FOR LAW & LIBERTY

FORM 990

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

FOR THE TAX YEAR ENDED DECEMBER 31, 2024

PUBLIC DISCLOSURE COPY

THIS COPY MAY BE USED TO SATISFY THE PUBLIC DISCLOSURE RULES OF CODE SECTION 6104(d)

Form **990**

Department of the Treasury

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning and ending Check if C Name of organization D Employer identification number Address WISCONSIN INSTITUTE FOR LAW & LIBERTY Name change **-***6079 Doing business as Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ 330 E. KILBOURN 725 414-727-6369 termin-ated 4,135,490. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return MILWAUKEE, WI 53202 H(a) Is this a group return Applica-Ition F Name and address of principal officer: STACY STUECK for subordinates? Yes X No pendina 330 E. KILBOURN NO. 725, MILWAUKEE, 5320 H(b) Are all subordinates included? Yes I Tax-exempt status: X 501(c)(3) 501(c) (4947(a)(1) or If "No," attach a list. See instructions WWW.WILL-LAW.ORG J Website: H(c) Group exemption number Form of organization: X Corporation Association Other Year of formation: 2011 M State of legal domicile: WI Part I Summary Briefly describe the organization's mission or most significant activities: THE ORGANIZATION SHALL ADVANCE Activities & Governance THE RULE OF LAW, FREE MARKETS AND A ROBUST CIVIC CULTURE THROUGH if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) 6 5 Number of independent voting members of the governing body (Part VI, line 1b) 26 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 6 Total number of volunteers (estimate if necessary) 7 a Total unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, Part I, line 11 **Current Year** 3,464,457. 3,485,381. Contributions and grants (Part VIII, line 1h) 388,724. Program service revenue (Part VIII, line 2g) 54,884. 126,305. 153,801. Investment income (Part VIII, column (A), lines 3, 4, and 7d) -40,713.-42,333. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 3,985,573. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,604,933. 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. Benefits paid to or for members (Part IX, column (A), line 4) 0. 2,955,258. 3,262,396. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 40,464. 47,775. 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) $1,0\overline{37,727}$ 614,938. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 3,610,660. 4,347,898. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) -362,325. 19 Revenue less expenses. Subtract line 18 from line 12 -5,727.Beginning of Current Year **End of Year** 5,635,557. 6,076,165. 20 Total assets (Part X, line 16) 21 <u>209,934.</u> 131,651. Total liabilities (Part X, line 26) 5,866,231. 5,503,906. Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign STACY STUECK, TREASURER Here Type or print name and title Date PTIN Preparer's name Preparer's signature BRANDON PANKA P01596345 Paid self-employed Firm's EIN **-***7409 REILLY, PENNER & BENTON LLP Preparer Firm's name Firm's address 1233 NORTH MAYFAIR RD, SUITE 302 Use Only Phone no. (414) 271-7800 MILWAUKEE, WI 53226-3255 X Yes No May the IRS discuss this return with the preparer shown above? See instructions

		ge 2
Par	t III Statement of Program Service Accomplishments	77
	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 SHALL ADVANCE THE RULE OF LAW, FREE MARKETS AND A	
	ROBUST CIVIC CULTURE THROUGH LITIGATION, RESEARCH, PUBLIC EDUCATION,	
	AND THE PROVISION OF LEGAL COUNSEL TO LIKE MINDED INDIVIDUALS AND	
	ORGANIZATIONS.	
2	Did the organization undertake any significant program services during the year which were not listed on the	•
	prior Form 990 or 990-EZ?	No
	If "Yes," describe these new services on Schedule O.	_
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and	
	revenue, if any, for each program service reported. (Code: \(\) (Expenses \\$ \) 1,958,951 \(\) including grants of \\$ \) (Revenue \\$ \) 360,293	<u> </u>
4a	(Code:) (Expenses \$1,958,951. including grants of \$) (Revenue \$360,293. LITIGATION: THE WISCONSIN INSTITUTE FOR LAW & LIBERTY IS DEDICATED TO	<u>) •</u>)
	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	3
	LAW AND PUBLIC POLICY IN THESE AND OTHER AREAS. OTHER AREAS INCLUDE	
	OPEN RECORDS REQUESTS. WE HAVE ASSISTED MANY INDIVIDUALS AND	
	ORGANIZATIONS WITH OPEN RECORDS REQUESTS. SUCH ASSISTANCE INCLUDES HELI	<u>. </u>
	DRAFTING REQUESTS, AND WRITING THREATENING LETTERS TO RECALCITRANT (Code:) (Expenses \$ 1,529,483. including grants of \$ 28,433.	1 \
4b	(Code:) (Expenses \$1,529,483. including grants of \$) (Revenue \$28,433. POLICY & EDUCATION INTITIATIVE: THIS PROJECT REVOLVES AROUND EXPANDING	<u></u>)
	PARENTAL AND SCHOOL AUTONOMY, DISRUPTING THE ENTRENCHED BUREAUCRACIES,	
	AND PUSHING FOR POLICIES THAT MAKE STATE FUNDS FOLLOW THE STUDENT. IN	
	SHORT, WE SEEK TO PROMOTE AND DEFEND EDUCATIONAL CHOICE. WE PURSUE	•
	THESE OBJECTIVES THROUGH CAREFUL STRATEGIC LITIGATION AND PUBLIC	
	ADVOCACY, INCLUDING REPORTS AND PRESS RELEASES.	
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	<u>, , , , , , , , , , , , , , , , , , , </u>
40	(Code:) (Expenses ©	
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 3,488,434.	
	Form 990	(2024)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
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? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	-		
Ü	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for	<u> </u>		
3	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		9		х
40	If "Yes," complete Schedule D, Part IV	9		- 21
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	40		х
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		
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.	120000	15/6-2018	
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		77	
_	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	_X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	Х	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
-	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х
	v			

Form 990 (2024) WISCONSIN INSTITUTE FOR LAW & LIBERTY
Part IV Checklist of Required Schedules (continued)

22 Dit the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column /N, line 27 II **Proj.** complete Schedule / Part I and IX to the organization away "Yes" to Part IX, [Section A, line 3, 4, or 5, about compensation of the organization is current and former or follows, diseases, and highest compensated employee? If Yes,** complete Schedule / Part IX and				Yes	No
Did the organization answer "Yes" to Pert VII, Section A, line 3, 4, or 5, about compensation of the organization's current and formor officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule I, I "Yes," to line 25a	22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule I, Part IV. 24a Dit the organization have a tax occumpt 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? If "Yes," answer lines 2db through 2dd and complete 25b Exchedule K. If Mo," go to like 25e 25c Dit the organization mixet arry proceeds of tax exempt bonds beyond a temporary period exception? 26c Dit the organization mixet arry proceeds of tax exempt bonds beyond a temporary period exception? 26d Dit the organization mixet arry proceeds of tax exempt bonds beyond a temporary period exception? 26d Dit the organization are second account of the thin a roturding second at my time during the year? 26d Dit the organization are as a "on behalf of" issuer for bonds outstanding at any time during the year? 26d Dit the organization are as a "on behalf of" issuer for bonds outstanding at any time during the year? 26d Dit the organization are that it engaged in an excess benefit transaction excess benefit transaction with a disqualified person in a prior year, and that the transaction with a disqualified person of the prior person of 90 950 EZ? If "Yes," complete Schedule I, Part II 26d Dit the organization provide a grant or other assistance to any current or former office, officer (trustee, key employee, creator or founder, substantial contributor, or 35% controlled arethly findulariation provide a grant or other assistance to any current or former office, inductor, trustee, key employee, creator or founder, substantial contributor or employee three or any of these persons? If "Yes," complete Schedule I, Part IV, Institutions of papilicable filing thresholds, conditions, and exceptions; and			22		<u>X</u>
Schedule / I was a tax-exampt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, first was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If No." go to line 25a. b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? c Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? d Did the organization maintain an ecrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? d Did the organization as an "no local for "issuer for bonds outstanding escrow at any time during the year to defease any tax-exempt bonds? d Did the organization as an "no lobal for "issuer for bonds outstanding escrow at any time during the year" and the transaction with a disqualified person during the year? If "Yes," complete Schedule I, Fart I b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I, Fart I b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person of the organization should be a second or the complete Schedule I, Fart I b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person on Part X, line 5 or 22, for receivables from or payables to any current or former officer, discord, trustaction or the payable of the organization provide a good of the second or former officer, discord, trustaction or the payable to any current or former officer, discord, trustaction or employee thereof) or family member of any of these persons? If "Yes," complete Schedule I, Part IV I b Id the organization provide a gond or other assistance to any current or former officer, dividence, trustaction approach by to a business transaction with one of the following particles? (Rev the Schedule II, Part IV, I b A lamity member of any of these	23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
24a Dict the organization have a tax-excempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, but was issued after December 31, 2002? If "Pag." answer lines 24b through 24d and compates Schedule K. If "No." go to lim 25a and 18a and		and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
schedule K, If "No." go to line 25a bid the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? c Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? c Did the organization markatin an escrive account other than a refunding escrive at any time during the year? d Did the organization and an any orbanization. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I, Part I			23	<u>X</u>	
Schedule K. If "Ma", pa to line 25a b Did the organization meant 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? 24d Did the organization axe as m"on behalf of issuer for bonds outstanding at any time during the year to defease any tax-exempt bonds? 24d Did the organization axe as m"on behalf of issuer for bonds outstanding at any time during the year? 24d Did the organization axes as m"on behalf of issuer for bonds outstanding at any time during the year? 24d Did the organization axes that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction with a disqualified person in a prior year, and that the transaction what not been reported on any of the organization prior Forms 990 er 990-EZ? (**r*yes*, complete Schedule**, Part I Seb Z** 25b Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former official, director, fustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? (**r*xes*, complete Schedule**, L. Part II Seb Z** 27b Did the organization provide a grant or other assistance to any current or former official, director, fustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity for family member of any of these persons? (**r*xes*, complete Schedule**, L. Part IV, instructions for applicable filing thresholds, conditions, and exceptions): 28 West the organization aparty to a business transaction with one of the following parties? (See the Schedule**, L. Part IV, 'res*, 'complete Schedule**, L. Par	24a				
b Did the organization invest any proceeds of travescempt bonds beyond a temporary period exception? c Did the organization maintain an escrow account other than a refunding store at any time during the year to defease any tax-exempt bonds? d Did the organization acts as an "on behalf of "issuer for bonds outstanding at any time during the year? 24d		last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			~~
c Did the organization maintain an earonw account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? d Did the organization maintain an earonw account other than a refunding escrow at any time during the year? 24d 28a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "yes," complete Schedule I, Part I 25a X b is the organization waver 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 Fermasseon in a prior year, and that the transaction has not been reported on any of the organization's prior Fermasseon on the part of the repair and that the transaction than the transaction with a disqualified person in a prior year, and that the transaction with one of the following partial person of the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule I, Part III X X X X X X X X X					<u>X</u>
any tracexempt bonda? d Did the organization act as an' on behalf of' issuer for bonds outstanding at any time during the year? 24d 28a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? (if 'Yes,' complete Schedule I, Part I 25a X 25b Is the organization naver that it engaged in an excess benefit transaction with a disqualified person during the year? (if 'Yes,' complete Schedule I, Part I 25b X 25c Did the organization report any amount on Part X, line 5 or 22, for neceivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or ormal on thity or family member of any of these persons? (if 'Yes,' complete Schedule I, Part I 26b X 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof or garn selection committee member, or to a 35% controlled entity finchiding an employee thereof or family member of any of these persons? (if 'Yes,' complete Schedule I, Part II 27c X 28b X 27c			24b		
d Did the organization act as an "on behalf of" issuer for bonds outstanding the year? 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? #*Yes," complete Schedule L, Part I b is the organization sware 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 with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Formas 950 or 990-27; #*Yes," complete Schedule L, Part I 25b Did the organization report any amount on Part X, line 6 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contribution, or 35% controlled entity or family member of any of these persons? #*Yes," complete Schedule L, Part II 26 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, a grant selection committee member, or to a 55% controlled entity finduling an employee thereof, a grant selection committee member, or to a 55% controlled entity finduling an employee thereof or applicable ling thresholds, conditions, and exceptions; a A current or former officer, director, trustee, key employee, creator or founder, or substantial contribution? # "Yes," complete Schedule L, Part IV 27 A A family immember of any individual described in line 28a? #*Yes," complete Schedule L, Part IV 28 A A family immember of any individual described in line 28a? #*Yes," complete Schedule II, Part IV 29 Did the organization receive more than \$25,000 in necessic contributions of the part of the organization of laudicits, terminate, or dissolve and cease operations? #*Yes," complete Schedule II, Part I 30 Did the organization sell, exchange, dispose of, or transfer more than 2	С				
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I, Part I		•			
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 980 or 990-EZ? 'Yes,' complete Schedule L, Part I 255 X 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? 'Yes,' complete Schedule L, Part II 26			24d		
b is the organization aware that it engaged in an oxcess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization spiror Forms 980 or 990-E27 // **Yes,** complete Schedule L, Part I	25a		05-		v
that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? (I 'Yes," complete Schedule I, Part I 25b X 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? (I 'Yes," complete Schedule I, Part II 26 X X 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, or family member of any of these persons? (I 'Yes," complete Schedule I, Part II 27 X X 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule I, Part II 27 X 28 Was the organization of former officer, director, trustee, key employee, creator or founder, or substantial contributor? (I 'Yes," complete Schedule I, Part IV 28 X 28 X 29 Did the organization of early of the schedule I Part IV 28 X 28 X 29 Did the organization receive more than \$25,000 in noncash contributions? (I 'Yes," complete Schedule I, Part IV 28 X 29 Did the organization receive more than \$25,000 in noncash contributions? (I 'Yes," complete Schedule N 28 X 29 Did the organization receive more than \$25,000 in noncash contributions? (I 'Yes," complete Schedule N 28 X 29 Did the organization receive more than \$25,000 in noncash contributions? (I 'Yes," complete Schedule N 28 X 29 Did the organization receive more than \$25,000 in noncash contributions? (I 'Yes," complete Schedule N 28 X 29 Did the organization individual described in the schedule N 28 X 29 Did the organization individual experiments, or dissolves and cease operations? (I 'Yes," complete Schedule N N 28 X 29 Did the organization on the schedule N 28 X 28 X			258		- 21
Schedule L, Part I 25b X 25b X 25b Can be controlled to Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 26 X 27b 28b 27b 27	a				
Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II			25h		x
or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule 1, Part III 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule I, Part III 27 X X 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule I, Part IV instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule I, Part IV 28a X X A 35% controlled entity of one or more individuals and/or organization described in line 28a or 28b? II "Yes," complete Schedule I, Part IV 28b X X 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29 X 29 X 20 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30 X X 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part I 31 X X 20 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part I, III, or IV, and Part V, Iine I 34 X 35 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part I, III, or IV, and Part V, Iine I 35 Section 501(c)(3) organizations. Did the organization make a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, Iine 2 35 Did the organization have a controlled entity within the meaning	00		200		
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Form 990 (2024) WISCONSIN INSTITUTE FOR LAW & LIBERTY

| Part V | Statements Regarding Other IRS Filings and Tax Compliance (continued)

					Yes	No
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		6	77	10000
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns			1 -	X	X
3a	•					 ^
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule		itu ovor o	. 3b	ļ	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account, or other financial account in a foreign country (such as a bank account, securities account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a foreign country (such as a bank account in a bank account in a foreign country (such as a bank accountry (such as a bank account in a bank accountry (such as a bank accou			4a		x
h	If "Yes," enter the name of the foreign country	accou	19:	· 4a	N. S.	100
IJ	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccour	its (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa					X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?					
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					
	any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribute	ions o	r gifts	-		
	were not tax deductible?			6b		<u> </u>
7	Organizations that may receive deductible contributions under section 170(c).			800		
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	rvices	provided to the payor	1		<u>X</u>
b	, , , , , , , , , , , , , , , , , , , ,			. 7b	<u> </u>	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was					- V
	to file Form 8282?	1		7c	13,191	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7 <u>d</u>	1		1566	x
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of					$\frac{x}{x}$
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contribution of qualified intellectual property, did the organization file Fo		200 as required?			
g h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization					
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained				Mag	1350
	sponsoring organization have excess business holdings at any time during the year?	J		8		
9	Sponsoring organizations maintaining donor advised funds.			VES	145	
а	T			. 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			. 9b		
10	Section 501(c)(7) organizations. Enter:		•			
а	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:	i	1			
а	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		40-		1 1411.74.74
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1 104 1	i i	12a	135.5	
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year Section 501(c)(29) qualified nonprofit health insurance issuers.	120				
13				13a		
a	Note: See the instructions for additional information the organization must report on Schedule O.			. 102		
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				
С	Enter the amount of reserves on hand	130				
				. 14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			1		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune					
	excess parachute payment(s) during the year?			15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	it inco	me?	. 16	<u> </u>	X
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any actions.					
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	• • • • • • • • • • • • • • • • • • • •		. 17	-	1 14542.752
	If "Yes," complete Form 6069.				000	1 1 1 1 1 1

Form 990 (2024) WISCONSIN INSTITUTE FOR LAW & LIBERTY OCCUPATIONS.

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion 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 on Schedule O.			
b	Enter the number of voting members included on 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			88540
	officer, director, trustee, or key employee?	2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		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?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	MAN		10,000
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	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 on Schedule O	9		X
Sec	tion 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?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	1388		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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?	i i i i i i i i i i i i i i i i i i i		
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on 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?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedWI, AL, AR, CA, FL, GA, HI, IL, KS	, KY	, MD	, MA
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)			
	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an	d finan	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	RICK ESENBERG - 414-727-6369			
	330 E. KILBOURN NO. 725, MILWAUKEE, WI 53202			

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

 See the instructions for the order in which to list the persons above.

Check this box if neither the organization		orga I	niza			npen	sat			,
(A)	(B)			(C Pos	C) ition	,		(D)	(E)	(F)
Name and title	Average		not c	heck t	more	than o		Reportable	Reportable	Estimated amount of
	hours per week	offi	, unle: cer an	ss per ndad	son i irecto	s both r/trus	ı an tee)	compensation from	compensation from related	other
	(list any	ğ						the	organizations	compensation
	hours for	r direc				pa		organization	(W-2/1099-MISC/	from the
	related	tee o	nstee			ensat		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	a trus	nal tr		loyee	comp		1099-NEC)		and related
	below	ndividual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
/1) PTOV EGENDERO	line)	Ĕ	Ĕ	₽	- 2	主旨	요			
(1) RICK ESENBERG PRESIDENT & GENERAL COUNSE	40.00	х		х				408,721.	0.	36,424.
(2) LUKE BERG	40.00	^	-	^	<u> </u>	<u> </u>	-	400,721.	0.	30,424.
DEPUTY COUNSEL	40.00	ł			x			194,047.	0.	48,072.
(3) DAN LENNINGTON	40.00	 	-		┝≏	 	-	194,047.	U •	40,072.
DEPUTY COUNSEL	40.00	1			x			179,547.	0.	51,410.
(4) LUCAS VEBBER	40.00	 		-		╁	 	1/0,04/4	· ·	31,410.
DEPUTY COUNSEL	40.00	1			х			180,047.	0.	46,584.
(5) LESLEY LUEHRS	40.00	-			=	 				
DEVELOPMENT DIRECTOR		1				x		136,967.	0.	35,742.
(6) KYLE KOENEN	40.00	 				<u> </u>				
DIRECTOR OF POLICY		1				x		138,009.	0.	30,754.
(7) PATRICK GARRETT	40.00									
COMMUNICATIONS DIRECTOR		1				Х		124,861.	0.	28,157.
(8) STACY A STUECK	40.00									
TREASURER & DIRECTOR OF AD		<u> </u>	<u> </u>	X		<u> </u>	<u> </u>	119,521.	0.	32,580.
(9) CARA TOLLIVER	40.00									•
DEPUTY COUNSEL		<u> </u>				X	<u> </u>	119,127.	0.	23,054.
(10) WILLIAM FLANDERS	40.00								_	
DEPUTY COUNSEL		<u> </u>			<u> </u>	X		118,062.	0.	23,390.
(11) JAMES T BARRY III	1.00	ļ								
CHAIRMAN	4 00	X	ļ			ļ	<u> </u>	0.	0.	0.
(12) MICHAEL W. GREBE	1.00									
DIRECTOR	1 00	X		-		ļ	ļ	0.	0.	0.
(13) CHRISTOPHER WOLFE	1.00	٠,,							_	_
DIRECTOR	1 00	X	-			ļ	-	0.	0.	0.
(14) MICHAEL H WHITE	1.00	x						0.	0.	0.
DIRECTOR (15) MIGNING M. GREEF	1.00	<u> </u>	<u> </u>	 		┼	-	U•	U •	V •
(15) MICHAEL M GREBE DIRECTOR	1.00	x						0.	0.	0.
DIABCION		<u> </u>	\vdash	 		┼	 	J	0.	0.
	· · · · · · · · · · · · · · · · · · ·	1								
		-	1	1		-				
	***************************************	1								
			_		<u> </u>	1	Ь	J	L	- 000 (and t

Section A. Officers, Directors, Trus		oloye	ees,			gnes	t C						
(A)	(B)				C) ition	1		(D)	(E)			(F)	i
Name and title	Average Position (do not check more than one box, unless person is both a					than c		Reportable	Reportable compensation			imate ount o	
	week					s both r/trusi		compensation from	from related			ount o other	ונ
	(list any	ctor						the	organizations			ensat	tion
	hours for	or dire	gy.			ated		organization	(W-2/1099-MISC	:/		m the	
	related organizations	ustee	truste		83	npens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		_	nizati relate	
	below	Individual trustee or director	nstitutional trustee	_	Key employee	st con	<u></u>	1033-1420)				nizatio	
	line)	Indivi	Instit	Officer	Key e	Highest compensated employee	Former						
			ļ		ļ					_			
					-	 							
						ļ				_			
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			<u> </u>		\vdash					\dashv			
					<u> </u>					$\neg \dagger$			
	11 11												
		<u> </u>	ļ	L	<u> </u>	<u> </u>		4 5 6 6 6 6		\perp	~=-		- H
1b Subtotal								1,718,909.		2.	356	5,16	
c Total from continuation sheets to Part VI								1,718,909.		0.	356	5,16	<u>0.</u>
d Total (add lines 1b and 1c)								<u> </u>		<u> </u>	330	,	<i>3</i> / •
compensation from the organization	ot iiiiitea to tii	USC	note	u at	JOVE	, wii	016	ceived more than proo,	ooo or reportable				12
COMPONDATION NOW WIS CIGAR MARKETON												Yes	No
3 Did the organization list any former officer,	director, trust	ee, k	кеу є	mpl	loye	e, or	hig	hest compensated empl	oyee on	1			
line 1a? If "Yes," complete Schedule J for s											3	2 - 1 - 2 - 2	X
4 For any individual listed on line 1a, is the su												37	
and related organizations greater than \$150										··· ├	4	Х	X (3.55)
5 Did any person listed on line 1a receive or a	•						elate	ed organization or individ	iual for services		5	*********	X
rendered to the organization? If "Yes." com Section B. Independent Contractors	piete Scheaui	елт	or st	ICD J	oers	ion .	*****			ــــــــــــــــــــــــــــــــــــــ	<u> </u>		
Complete this table for your five highest co	mpensated inc	lepe	nder	nt co	ontra	acto	rs th	nat received more than \$	100,000 of compe	nsati	on fro	m	
the organization. Report compensation for													
(A)								(B)		_	(C		
Name and business	address	N	INC	<u> </u>				Description of s	ervices		mper	sation	1
							\dashv						
2 Total number of independent contractors (i	adudina hut	ot li-	nita	1+4	tha	oo lic	+0~	ahove) who received me	ore then	M. State	SINSK!		
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot III	inte(a LO	(100))	ıcu	above, who received mo	JO HIGH				
wroo,ooo or compensation from the organi	-44011										-orm (200	

		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 bus	Unrelated Revenue excluded siness revenue from tax under
				Turiotion revenue but	sections 512 - 514
S S	1 8	Federated campaigns 1a			
ran	ŧ	Membership dues 1b			
2,0		Fundraising events 1c 131,4	35.		
iffts ar A		Related organizations 1d			
Contributions, Gifts, Grants and Other Similar Amounts	•	Government grants (contributions)			
io Sign	f	All other contributions, gifts, grants, and			
but		similar amounts not included above 1f 3,353,9	46.		
들었	9	Noncash contributions included in lines 1a-1f 1g \$ 49,9	53.		
<u>8</u>	ŀ	Total. Add lines 1a-1f	3,485,381.		
		Business	Code		
ا بو	2 8	PROGRAM SERVICE FEES 5411			
Program Service Revenue	ŀ	CLIENT DEVELOPMENT INC 5411	28,431.	28,431.	
Sel					
am eve					
ğΨ	•				
۾ ا	1	All other program service revenue			
	9	Total. Add lines 2a-2f	388,724		
	3	Investment income (including dividends, interest, and			
		other similar amounts)	157,000	,	157,000.
	4	Income from investment of tax-exempt bond proceeds			
	5	Royalties			
		(i) Real (ii) Pers	sonal		
	6 a	Gross rents6a			
	i	Less: rental expenses 6b			
	•	Rental income or (loss)			Parties of Parties (Parties of a second
		Net rental income or (loss)			
	7 a	Gross amount from sales of (i) Securities (ii) Ot	her		
		assets other than inventory 7a 62,173.			
	l	Less: cost or other basis			
ne			<u>510.</u>		
Ven	•	Gain or (loss) 7c -2,6895	510.		
Other Revenue		Net gain or (loss)			-3,199.
her	8 8	Gross income from fundraising events (not			
히		including \$131,435. of			
		contributions reported on line 1c). See			
		Part IV, line 18 8a 42,0			
		Less: direct expenses 8b 84,5			10.705
		Net income or (loss) from fundraising events	42,485		-42,485.
	9 8	Gross income from gaming activities. See			
		Part IV, line 19 9a			
		Less: direct expenses 9b			THE PARTY OF THE P
		Net income or (loss) from gaming activities			
	10 :	Gross sales of inventory, less returns			
		and allowances10a			
		Less: cost of goods sold 10b		The British Control of the Australia	the state of the s
	- 1	Net income or (loss) from sales of inventory			
2		MT CORT TANIE OLG DEVENUE 0000			152.
Miscellaneous Revenue	11	MISCELLANEOUS REVENUE 9000	099 152		134.
lan ent	l				
Sev	'				
Mis	۱ '	All other revenue	150		
	L	Total. Add lines 11a-11d	152 3,985,573		0. 111,468.
	12	Total revenue. See instructions	p, 500, 5/3	300,/44.	U • III, 400 •

Secti	on 501(c)(3) and 501(c)(4) organizations must comp			mplete column (A).	
	Check if Schedule O contains a respon-	se or note to any line in t	this Part IX(B)	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	1 200 054	1 000 441	116 726	00 707
	trustees, and key employees	1,296,954.	1,089,441.	116,726.	90,787.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	1,490,298.	1,251,850.	134,127.	104,321.
7	Other salaries and wages	1,490,290.	1,231,630.	134,14/	104,321.
8	Pension plan accruals and contributions (include	135,849.	114,114.	12,226.	9,509.
•	section 401(k) and 403(b) employer contributions)	157,964.	132,690.	14,217.	11,057.
9	Other employee benefits	181,331.	152,318.	16,320.	12,693.
10	Payroll taxes	101,331.	134,310.	10,320.	14,093
11	Fees for services (nonemployees):				
a	Management	14,649.	11,390.	1,062.	2,197.
b	Legal	13,251.	10,302.	961.	1,988.
	Accounting	10,2010	10,302.	701.	1,500.
d	Lobbying Professional fundraising services. See Part IV, line 17	47,775.			47,775.
e	Investment management fees	±1,710 ·	- Statement of the state of the statement		17,773.
f g					
9	column (A), amount, list line 11g expenses on Sch 0.)	305,255.	230,832.	29,889.	44,534.
12	Advertising and promotion				
13	Office expenses	26,576.	13,870.	3,476.	9,230.
14	Information technology	70,946.	56,839.	4,952.	9,155.
15	Royalties				
16	Occupancy	160,334.	134,681.	14,430.	11,223.
17	Travel	7,488.	5,242.	1,123.	1,123.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	91,013.	81,911.	4,551.	4,551.
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	21,197.	14,838.	4,239.	2,120.
23	Insurance	7,466.	6,271.	672.	523.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
_	amount, list line 24e expenses on Schedule O.) CLIENT DEVELOPMENT	164,394.	82,197.	The state of the s	82,197.
a h	PUBLIC EDUCATION AND OU	104,394.	52,110.		52,110.
b	BOOKS, SUBSCRIPTIONS AN	27,846.	27,846.		JZ, IIU .
c C	CASE COSTS	14,671.	14,671.		
d	All other expenses	8,421.	5,021.	3,375.	25.
e 25	Total functional expenses. Add lines 1 through 24e	4,347,898.	3,488,434.	362,346.	497,118
<u>25</u> 26	Joint costs. Complete this line only if the organization	4,04,,000	3,200,404	302,330	47114406
20	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
	# 10110WING OOF 30-2 (AOC 300-120)			<u> </u>	- 000

Part X Balance Sheet Check if Schedule O contains a response or note to any line in this Part X (A) Beginning of year End of year Cash - non-interest-bearing 1 1 5,084,217. Savings and temporary cash investments 5,438,131 2 2 700,000. Pledges and grants receivable, net 3 3 Accounts receivable, net 4 4 Loans and other receivables from any current or former officer, director, 5 trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 6 7 Notes and loans receivable, net 8 Inventories for sale or use 17,160. 37,755. Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 150,912. 10a 125.241. 45,789. 25,671. b Less: accumulated depreciation ______ 10b 10c 15,402. 0. Investments - publicly traded securities 11 11 Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 14 Intangible assets 14 213,597. 134,000. Other assets. See Part IV, line 11 15 15 6,076,165. 5,635,557. 16 Total assets. Add lines 1 through 15 (must equal line 33) 16 2,231. 3,200. 17 Accounts payable and accrued expenses 17 18 Grants payable 18 19 Deferred revenue 19 Tax-exempt bond liabilities 20 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 Secured mortgages and notes payable to unrelated third parties 23 23 Unsecured notes and loans payable to unrelated third parties 24 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 207,703. 128,451. of Schedule D 25 209,934. 131,651. Total liabilities. Add lines 17 through 25 26 X Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 4,607,732. 5,179,449. Net assets without donor restrictions 27 1,258,499. 28 324,457. Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds Paid-in or capital surplus, or land, building, or equipment fund 30 Retained earnings, endowment, accumulated income, or other funds 31 31

Total net assets or fund balances

Total liabilities and net assets/fund balances

5,635,557. Form 990 (2024)

5,503,906.

5,866,231.

6,076,165.

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Form 990 (2024)

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization Employer identification number **-***6079 WISCONSIN INSTITUTE FOR LAW & LIBERTY Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 3 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi), (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or 12 more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12q. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed in your governing document? (i) Name of supported (ii) FIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other (described on lines 1-10 organization support (see instructions) support (see instructions) Yes No above (see instructions))

432021 01-14-25

(Form 990) 2024 WISCONSIN INSTITUTE FOR LAW & LIBERTY **-***6 Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Schedule A (Form 990) 2024 Part II Support Sch

(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.)

	Sec	tion A. Public Support						
membership less received. (Do not include any virusual grants.) 2 Tax revenues levied for the organization is benefit and either paid to or expended on its behalf are streamed and the paid to or expended on its behalf are streamed and the paid to or expended on its behalf are streamed and the paid to or expended on its behalf are streamed and to the organization without charge the strainbed by a governmental unit to the organization without charge the paid to govern facilities and the paid to governmental unit or publicly apported organization included on line 1 that exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amount shown on line 11, column (b) and the exceeds 2% of the amounts shown on line 11, column (b) and the exceeds 2% of the amounts shown on line 11, column (b) and the exceeds 2% of the amounts shown on line 11, column (b) and the exceeds 2% of the	Cale	ndar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
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ization's benefit and either paid to or expended on its behalf or the organization without charge. 4 Total, Add lines 1 through 3		include any "unusual grants.")	2833691.	4312035.	4496396.	3464457.	3485381.	18591960 .
or expended on its behalf 3 The value of services or facilities furnished by a governmental unit to the organization without charge to the organization without charge 4 Total. Add lines 1 through 3 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included so line 1 that exceeds 2% of the amount shown on line 11, column (f) 7338380. 6 Public support, 30-beat time 5 town line 1 8 Cestion B. Total Support Calendar year (of fised year beginning in) 7 Amounts from line 4 2833691. 4312035. 4496396. 3464457. 3485381. 18591960. 8 Cross income from interest, dividends, payments received on securities loans, rents, royaties, and income from similar sources 9 Net income from inmelsed business scitivities, whether or not the business is regularly carried on 10 Other income Do not include gain or loss from the sale of capital assessate (Explain in Part VI) 11 Total support. Add lines 7 through 10 12 Gross receipts from related activities, etc. (see instructions) 13 First 5 years, 11 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 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 15 14 59.56 15 16 341/38 upport test 2024. If the organization of land to the check a box on line 13, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization meets the facts-and-circumstances test. The organization in clain clin check a box on line 13, fia, fie, fib, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test. The organization clain clin check a box on li	2	Tax revenues levied for the organ-						
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on line 1 that exceeds 2% of the amount shown on line 11, column ()		governmental unit or publicly						
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Column (f)		on line 1 that exceeds 2% of the						
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Schedule A (Form 990) 2024 WISCONSIN INSTITUTE FOR LAW & LIBERTY

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

(Complete only if you checked the box on line 10 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.)

Se	ction A. Public Support						
Cale	endar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, 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 organ-						
•	ization'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						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
ł	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						
(Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Se	ction B. Total Support						
Cale	endar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9	Amounts from line 6						
10	a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
ŀ	unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
(Add lines 10a and 10b						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)		<u> </u>				
14	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section t	501(c)(3) organizatio	n,
	check this box and stop here						
Se	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2024 (I	ine 8, column (f), d	livided by line 13, o	column (f))		15	%
	Public support percentage from 2023					16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20)24 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
18	Investment income percentage from	2023 Schedule A,	Part III, line 17			18	%
19	a 33 1/3% support tests - 2024. If the	organization did n	ot check the box	on line 14, and line	e 15 is more than	33 1/3%, and line 17	is not
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	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orga	nization qualifies	as a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check tł	nis box and see in	structions	

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) nurnoses
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes." answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
1		
		1400-10
		NEW Y
3a	(2055)	
3b		
	3333	
3с		
Variable)		
4a	5000	- NAMES
4b		New York
4c	1,15,157	1454.00
5a		
		9455
5b		
5c		State
6		
_		具形件
7		
8		
9a	14455	1133 5
61-		THE STATE OF
9b	100	WEST.
9c		
	V	
40-		
10a		
10a	1833	

Pai	TIV Supporting Organizations (continued)			
		199/2019	Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	NAMES OF THE PARTY	38.55	1.1.1.1.1
	11c below, the governing body of a supported organization?	11a		ļ
	A family member of a person described on line 11a above?	11b	100000	38,55
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,	11c	10000000	
Sec	provide detail in Part VI. tion B. Type I Supporting Organizations	1 110		L
	лот — туре то трротов — то		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or	ANNA AN	4.00	
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			4000
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		1993	Bus Hill
	supervised, or controlled the supporting organization.	2		<u></u>
Sec	tion C. Type II Supporting Organizations		Γ	Т
		(8.4.0)(10)	Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	*Nelkelij	27474.4	
500	the supported organization(s). tion D. All Type III Supporting Organizations	1 1	<u> </u>	<u> </u>
360	tion B. All Type III Supporting Organizations		Vaa	I No
	Did the augustian provide to each of its supported arganizations, by the last day of the fifth month of the	ESECTION.	Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	183.53		
2	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		1000	11.00
_	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		Mili	100
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			-
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction	ıs).		
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental			
	entity (see instructions).		,	· · · · · · · · · · · · · · · · · · ·
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined	9.00000	MAG	Name
	that these activities constituted substantially all of its activities.	2a	1 2223 23	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in	ESSENT.	1 448	0.044
	these activities but for the organization's involvement.	2b	534294	100000
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or	edelinesi -	34,630	Taran,
	trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a	25.000	l sales
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	\$(500 E 65	15000	1 3335
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		L.

Sche	dule A (Form 990) 2024 WISCONSIN INSTITUTE FOR			**-***6079 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Support	ing Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualify		•	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu	ıst complet	e Sections A through E.	T
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see	100		
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
_ <u></u>	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

Schedule A (Form 990) 2024

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

instructions).

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reason-			
able cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D,			
line 7: \$			
Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if			
any. Subtract lines 3g and 4a from line 2. For result greater			
than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h			
and 4b from line 1. For result greater than zero, explain in			
Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j			
and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

SCHEDULE C

(Form 990)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

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

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 **2024**

Open to Public Inspection

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

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

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

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

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

•	Section 501(c)(4), (5), or (6) organizat	ions: Complete Part III.							
Nan	ne of organization			E	mploy	er identifica			EIN)
		IN INSTITUTE FOR				**_*		79	
Pa	art I-A Complete if the org	anization is exempt und	ler section 501(c)	or is a section 527	org	anizatio	n.		
2	Provide a description of the organiz Political campaign activity expendit Volunteer hours for political campai	ures							
Pa	art I-B Complete if the org	anization is exempt und	ler section 501(c)(3).					
1	Enter the amount of any excise tax	incurred by the organization und	der section 4955		. \$				
3	If the organization incurred a section	n 4955 tax, did it file Form 4720	for this year?			🔲 Y	Yes		No
4a	Was a correction made?					. 🗆 Y	Yes		No
k	If "Yes," describe in Part IV.								
	art I-C Complete if the org					(3).			
	Enter the amount directly expended				\$.				
2	Enter the amount of the filing organ								
	exempt function activities				. \$.				
3	Total exempt function expenditures								
	line 17b								
	Did the filing organization file Form					. —	Yes		No
5	Enter the names, addresses, and El								
	organization listed, enter the amour promptly and directly delivered to a								re
	If additional space is needed, provide		Such as a separate seg	gregated fund of a pointe	ai ao	don commi	11100 (1 7	ıcı.	
		(b) Address	(c) EIN	(d) Amount paid fro		/ol Amo	ount of p	olitic	
	(a) Name	(a) Address	(C) EIN	filing organization		contribution			
				funds. If none, enter			ly and d		•
						delivere	d to a se Il organi:		
							ne, ente		•
							J		
									

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

Schedule C (Form 990) 2024

Schedule C (Form 990) 2024 Part II-A Complete if the org	WISCONSIN I	NSTITUTE FOR npt under section	R LAW & LIBE 501(c)(3) and file	RTY **-* d Form 5768 (ele	**6079 Page 2 ction under
section 501(h)).					
A Check if the filing organiza	tion belongs to an affil	iated group (and list in	Part IV each affiliated	group member's name	e, address, EIN,
expenses, and shar	re of excess lobbying e	expenditures).			
B Check if the filing organiza	tion checked box A ar	nd "limited control" pro	visions apply.		1
	ts on Lobbying Exper ditures" means amou	nditures nts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influ	uence public opinion (grassroots lobbying)			
b Total lobbying expenditures to influ	uence a legislative bod	y (direct lobbying)			
c Total lobbying expenditures (add li	nes 1a and 1b)				
d Other exempt purpose expenditure					
e Total exempt purpose expenditure					
f Lobbying nontaxable amount. Enter	er the amount from the	following table in both	columns.		
IF the amount on line 1e, column (a)		he lobbying nontaxab	i i		
not over \$500,000	20% of	the amount on line 1e.			
over \$500,000 but not over \$1,000	,000 \$100,00	00 plus 15% of the exce	ess over \$500,000.		
over \$1,000,000 but not over \$1,5	00,000 \$175,00	00 plus 10% of the exce	ess over \$1,000,000.		
over \$1,500,000 but not over \$17,	000,000 \$225,00	00 plus 5% of the exces	s over \$1,500,000.		
over \$17,000,000	\$1,000,	000.			
g Grassroots nontaxable amount (er	iter 25% of line 1f)				
h Subtract line 1g from line 1a. If zer	o or less, enter -0				
i Subtract line 1f from line 1c. If zero	o or less, enter -0				
j If there is an amount other than ze	ro on either line 1h or	line 1i, did the organiza	tion file Form 4720	_	
reporting section 4911 tax for this	year?				Yes No
(Some organizations t	hat made a section 5	eraging Period Under 01(h) election do not l ate instructions for lir	nave to complete all c	of the five columns be	elow.
	Lobbying Expe	nditures During 4-Yea	r Averaging Period		T
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
 b Lobbying ceiling amount (150% of line 2a, column(e)) 					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Graceroote labbuing expenditures					

Schedule C (Form 990) 2024

Schedule C (Form 990) 2024 WISCONSIN INSTITUTE FOR LAW & LIBERTY **-***60 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(:	a)	(b)
	e lobbying activity.	Yes	No	Amo	unt
1 1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: Volunteers?		X		
h	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X			
	Media advertisements?		Х		
	Mailings to members, legislators, or the public?		Х		
	Publications, or published or broadcast statements?		Х		
	Grants to other organizations for lobbying purposes?		Х		-
q	District the state of the state	Х		20	,394.
_	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		х		
	Other activities?	X		1	,332.
i	Total. Add lines 1c through 1i	100000000			,726.
2 a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	W. Salakan	
	If "Yes," enter the amount of any tax incurred under section 4912	100000000000000000000000000000000000000			
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			NAME OF THE PERSON OF THE PERS	
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5), or sec	tion	
	501(c)(6).				
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the				
	t III-B Complete if the organization is exempt under section 501(c)(4), section			tion	
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered				3, is
	answered "Yes."				
1	Dues, assessments, and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political		\$15.5	***************************************	
_	expenses for which the section 527(f) tax was paid):				
а	Current year		2a		
	Carryover from last year				
	Total				
3					
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exc		SES		
4	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p				
	expenditures next year?		4		
5	Taxable amount of lobbying and political expenditures. See instructions		5		
	t IV Supplemental Information				
	ide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group	list): Part II	-A lines 1 a	nd 2 (see	
	uctions); and Part II-B, line 1. Also, complete this part for any additional information.	1100,11 0.11	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2 (000	
	RT II-B, LINE 1, LOBBYING ACTIVITIES:				
	COCATED 41% OF LOBBYING EFFORT ON LEGISLATIVE PROPOSE	SALS/B	ILLS.		
			PEAL O	F CHS.	
	107 AND 109 AND CREATION OF CH. 107 RELATED TO AQUA				
	NAGEMENT, MANUAL REMOVAL AND MECHANICAL CONTROL REGU				
			ELATED	TO	
	RFACE WATER GRANTS. ALLOCATED 41% TO TOPICS NOT YET				
	LL/RULE #, SUCH AS RACIAL PREFERENCES IN GOVERNMENT				
	OGRAMS/CONTRACTS, LINE ITEM VETO POWERS, SCHOOL CHO.	CE AN	D		
	DEPENDENT CHARTER SCHOOL FUNDING, REFORMS FOCUSED OF				
	SCONSIN'S REGULATORY CLIMATE, AND AMENDMENTS TO WISC			TON	
	W, WIS STAT. $5-12$. THE REMAINING 30% OF EFFORT WAS 3				
TIM	A' MID DIVI. D.IT. IIII KERWINIMING 20.0 OL BLLOKI MVD I	, TATE .		TTT TITE	000\ 0004

Schedule (C (Form 990) 2024	WISCONSIN	INSTITUTE	FOR	LAW	& I	LIBERTY	**-***6079	Page 4
Part IV	C (Form 990) 2024 Supplemental Info	rmation /							
Lairia	Supplemental line	(continuea)							
MINOR	CAUSES.								
									-
			A.VW1						
							<u></u>		
									

SCHEDULE D

Supplemental Financial Statements

(Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

WISCONSIN INSTITUTE FOR LAW & LIBERTY

Employer identification number **-***6079

Pai	t I Organizations Maintaining Donor Advise	d Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lin	e 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in		sed funds
	are the organization's property, subject to the organization's		
6	Did the organization inform all grantees, donors, and donor a	_	
	for charitable purposes and not for the benefit of the donor o		
	impermissible private benefit?		
Pai			
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (for example, recrea	tion or education) Preservation of	of a historically important land area
	Protection of natural habitat	Preservation of	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualit	fied 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
а	Total number of conservation easements		2a
b			i [
С	Number of conservation easements on a certified historic stra		
d	Number of conservation easements included on line 2c acqu	ired after July 25, 2006, and not	
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rel		
	year		
4	Number of states where property subject to conservation eas	sement is located	_
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	t holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing con	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	ation easements during the year
8	Does each conservation easement reported on line 2d 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	on easements in its revenue and expense	e statement and
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial staten	nents that describes the
	organization's accounting for conservation easements.		
Pa	rt III Organizations Maintaining Collections of		ther Similar Assets.
	Complete if the organization answered "Yes" on Form		
1a	If the organization elected, as permitted under FASB ASC 95		
	of art, historical treasures, or other similar assets held for put		
	service, provide in Part XIII the text of the footnote to its final		
b	If the organization elected, as permitted under FASB ASC 95	•	
	art, historical treasures, or other similar assets held for public	e exhibition, education, or research in fur	therance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical tre	asures, or other similar assets for financi	al gain, provide
	the following amounts required to be reported under FASB A	SC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1		\$
b	Assets included in Form 990, Part X		\$

Schee Par	dule D (Form 990) (Rev. 12-2024) WISCON t III Organizations Maintaining C	SIN INSTIT	UTE FO	OR LAV	V & LIB asures, or	ERTY Other		**_** r Assets		
3	Using the organization's acquisition, accession								100	
·	collection items (check all that apply).	,	,	.,			,			
а	Public exhibition		ı 🗆 Lo	an or excl	hange progra	m				
b	Scholarly research									
c	Preservation for future generations									
4	Provide a description of the organization's co	llections and explain	n how thev	further th	e organizatio	n's exem	pt purpo	se in Part	XIII.	
5	During the year, did the organization solicit o	•	-		_					
Ū	to be sold to raise funds rather than to be ma								Yes	☐ No
Par	t IV Escrow and Custodial Arrang									
L	reported an amount on Form 990, Par	•		J			,	•	ŕ	
1a	Is the organization an agent, trustee, custodi	an, or other interme	diary for co	ntribution	s or other ass	sets not i	ncluded			
	on Form 990, Part X?		-						Yes	☐ No
h	If "Yes," explain the arrangement in Part XIII									
-	, , , , , , , , , , , , , , , , , , ,		J						Amount	
c	Beginning balance						1c			
	Additions during the year							<u> </u>		***************************************
	Distributions during the year							,		
f	Ending balance									
) 2a	Did the organization include an amount on Fo								Yes	No
	If "Yes," explain the arrangement in Part XIII.								_	
Par										
	27.00, 17.1	(a) Current year	(b) Prid		(c) Two year			years back	(e) Four	years back
1a	Beginning of year balance						· · · · · · · · · · · · · · · · · · ·			
	Contributions									
	Net investment earnings, gains, and losses									
	Grants or scholarships						**			
е	Other expenditures for facilities									
	and programs	***************************************							WENTER	
f	Administrative expenses									
g	End of year balance		<u></u>		<u> </u>	I.				
2	Provide the estimated percentage of the curr	•		column (a)) held as:					
а	Board designated or quasi-endowment		%							
b	Permanent endowment	%								
С		%								
	The percentages on lines 2a, 2b, and 2c sho	· · · · · · · · · · · · · · · · · · ·								
За	Are there endowment funds not in the posse	ssion of the organiz	ation that a	are held ar	nd administer	ed for the	€		Γ.	
	organization by:									Yes No
	(i) Unrelated organizations?								3a(i)	
									3a(ii)	
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requi	red on Sch	edule R?					3b	
4	Describe in Part XIII the intended uses of the		wment fur	ids.						
Par	t VI Land, Buildings, and Equipm									
	Complete if the organization answere	1		ine 11a. S	ee Form 990					
	Description of property	(a) Cost or o	1	. ,	or other		cumulat		(d) Book	value
		basis (invest	ment)	basis	(other)	dep	reciation			
	Land					基础的		MERSEN.		
b	Buildings									
	Leasehold improvements				2,747.		10,0			747.
	Equipment	1			6,092.		50,2			,836.
	Other			8	2,073.		64,9	85.		,088.
Total	. Add lines 1a through 1e. (Column (d) must e	qual Form 990. Part	X. line 10c	. column	(B))			<u></u>	25	<u>,671.</u>

Schedule D (Form 990) (Rev. 12-2024)

Schedule D (Form 990) (Rev. 12-2024) WIBCONBIN I	MOLTIOIR FOI	/ DVM & DIDELLI	0075 Page 0
Part VII Investments - Other Securities	= 000 m . H. H	441 G E 600 B 1 V II 40	
Complete if the organization answered "Yes" of			l of year market value
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	i-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B) (C)			
(D)			
(E)			
(E) (F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" o	n Form 990, Part IV, line	e 11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	l-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		and the state of t	
Part IX Other Assets	E 000 D : N/ E	44 L Q . F	
Complete if the organization answered "Yes" o		e 11d. See Form 990, Part X, line 15.	(b) Book value
	Description		(b) Dook value
(1)		· · · · · · · · · · · · · · · · · · ·	
(2)			
(3)			
(4)			
(5)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col.	(B))		
Part X Other Liabilities			
Complete if the organization answered "Yes" o	n Form 990, Part IV, lin	e 11e or 11f. See Form 990, Part X, line 25	•
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) LEASE LIABILITY			128,451.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(0)			İ

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Pai	t XI Reconciliation of Revenue per Audited Financial Statements W	ith Revenue per Re	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			4 000 ECO
1			1	4,028,568.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1		
a	Net unrealized gains (losses) on investments 2a			
b	Donated services and use of facilities 2b			
C				
d	, , , , , , , , , , , , , , , , , , , ,		20	0.
e	Add lines 2a through 2d		2e	4,028,568.
3	Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			1,020,000.
4	Investment expenses not included on Form 990, Part VIII, line 7b	,		
a b	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
C			4c	-42,995.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	-42,995. 3,985,573.
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements \	With Expenses per F		
L.:	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	•		
1	Total expenses and losses per audited financial statements		1	4,390,893.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		N. N.	
а	Donated services and use of facilities	a		
b		0		
С				
d	Other (Describe in Part XIII.)	42,995.		
е	Add lines 2a through 2d		2e	42,995.
3	Subtract line 2e from line 1		3	4,347,898.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	a L		
b	Other (Describe in Part XIII.)	o		•
c	Add lines 4a and 4b		4c	0.
5			5	4,347,898.
	rt XIII Supplemental Information			/ t
	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, line		; Part X	, line 2; Part XI,
	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional	information.		
	RT X, LINE 2: E ORGANIZATION IS A TAX-EXEMPT CORPORATION AS	DESCRIBED IN	SECT	TON
$\frac{\mathrm{TH}}{50}$	1(C)(3) OF THE INTERNAL REVENUE CODE ("THE COD			FROM
	DERAL INCOME TAXES ON RELATED INCOME PURSUANT		1(A)	OF THE
COI			- \ /	<u> </u>
<u>co.</u>	70. IIII ORGINALIMITION ID MIDDO DADIMI I IRGII DIIII			
TH	E ORGANIZATION RECOGNIZES THE BENEFIT OF A TAX	POSITION ONL	Y AF	TER
DE'	PERMINING WHETHER IT IS MORE LIKELY THAN NOT T	HAT THE TAXIN	G AU	JTHORITY
	ULD SUSTAIN THE TAX POSITION UPON EXAMINATION			
TH	E TAX POSITION, ASSUMING THE TAXING AUTHORITY	HAS FULL KNOW	LEDG	E OF ALL
	FORMATION. THE ORGANIZATION HAS RECORDED NO A			
RE	LATED TO UNCERTAIN TAX POSITIONS.			
PA	RT XI, LINE 4B - OTHER ADJUSTMENTS:			
DI	RECT EVENT EXPENSES; SHOWN ON 990 STATEMENT OF	REVENUES		
AS	REDUCTION			-42,485.
LO	SS ON DISPOSAL OF FIXED ASSETS			-510.
TO'	TAL TO SCHEDULE D, PART XI, LINE 4B			-42,995.
	RT XII, LINE 2D - OTHER ADJUSTMENTS:			
	RECT EVENT EXPENSES; SHOWN ON FINANCIAL STATEM	IENTS AS		40 405
	PENSES			42,485.
	SS ON DISPOSAL OF FIXED ASSETS			510.
TPO!	PAL TO SCHEDULE D. PART XII. LINE 2D			42,995.

Schedule D (Form 990) (Rev. 12-2024) WTSCONSTN	TNSTTTUTE	FOR	LAW &	LIBERTY	**-***6079	Page 5
Schedule D (Form 990) (Rev. 12-2024) WISCONSIN Part XIII Supplemental Information (continue	d)					. 454 4
Continue	<u>a)</u>					
				#18M0		***************************************
•						
						<u></u>
			2			

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization WTSCONS	IN INSTITUTE FOR L	a wa	. T.T	RERTY	ı	Employer ide: * * – * * * 6	ntification number 0.79
	Complete if the organization answe						
1 Indicate whether the organization rais a X Mail solicitations b X Internet and email solicitations c X Phone solicitations d X In-person solicitations 2 a Did the organization have a written of key employees listed in Form 990, P b If "Yes," list the 10 highest paid individendments of the compensated at least \$5,000 by the	eed funds through any of the followin e X Solicita: f Solicita: g X Special or oral agreement with any individual art VII) or entity in connection with providuals or entities (fundraisers) pursu	tion of tion of fundra (includ	nongo gover ising of ing of	overnment grants nment grants events ficers, directors, trus undraising services?		X Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have co or con contribu	ustody trol of	(iv) Gross receipts from activity	to (or fu	mount paid retained by) undraiser ed in col. (i)	(vi) Amount paid to (or retained by) organization
PARAGON PRINTING AND GRAPHICS		Yes	No				
- 4124 SOUTH 13TH ST,	FUNDRAISING MAILINGS		х	0.		47,775.	-47,775.
Total 3 List all states in which the organization or licensing.	on is registered or licensed to solicit o	contrib	utions	or has been notified	it is e	47,775. kempt from re	-47,775. gistration
WI							
						······································	

		of fundraising event contributions and gr	oss income on Form 990-	EZ, lines 1 and 6b. List		more than \$15,000 ts greater than \$5,000.
			(a) Event #1 ANNUAL DINNER	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
9			(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	173,495.			173,495.
	2	Less: Contributions	131,435.			131,435.
	3	Gross income (line 1 minus line 2)	42,060.			42,060.
	4	Cash prizes				
	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs	6,095.			6,095.
ect Exp	7	Food and beverages	42,060.			42,060.
Ö	8	Entertainment	20,000.			20,000.
	9	Other direct expenses				16,390.
	10	Direct expense summary. Add lines 4 through				84,545.
	11					-42,485.
Pa	rt I	II Gaming. Complete if the organization				
		\$15,000 on Form 990-EZ, line 6a.				
4			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue			(a) Dingo	bingo/progressive bingo	(c) Other garring	col. (a) through col. (c)
eve						
<u>ц</u>	1	Gross revenue				
Se	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
Jirect E	4	Rent/facility costs				
	5	Other direct expenses			AND	
	6	Volunteer labor	Yes % No	Yes % No	Yes % No	
	7	Direct expense summary. Add lines 2 through	h 5 in column (d)			
	8	Net gaming income summary. Subtract line 7	7 from line 1, column (d)			
9	En	ter the state(s) in which the organization cond	ucts gaming activities:			
		the organization licensed to conduct gaming a				Yes No
b	lf "	No," explain:				
					0	
		ere any of the organization's gaming licenses r	·		year?	Yes No
b	If "	Yes," explain:				

Sch	edule G (Form 990) (Rev. 12-2024) WISCONSIN INSTITUTE FOR LAW & LIBERTY **-	***6079	Page 3
	Does the organization conduct gaming activities with nonmembers?	Yes	No 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
	Indicate the percentage of gaming activity conducted in:	1 1	
	a The organization's facility	13a	<u>%</u>
	o An outside facility	13b	<u>%</u>
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name		
	Name		
	Address		
15a	a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	☐ No
k	o 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 the name and address of the third party:		
	Name		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Coming manager companies of		
	Gaming manager compensation \$		
	Description of services provided		
	Director/officer Employee Independent contractor		
47	Manudatani diatributiana		
17	Mandatory distributions: Is the organization required under state law to make charitable distributions from the gaming proceeds to		
•	retain the state gaming license?	Yes	No
k	notain the state garming illerise: Description of the state garming illerise:		
_	organization's own exempt activities during the tax year \$		
Pa	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa	rt III, lines 9, 9	b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		
SC	HEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS	3:	
7 +	\ NAME OF FINDDATCED. DADACON DETNIMING AND CDADUTCC		
(I (I		221	
7 +	. ADDRESS OF FONDRAISER: 4124 BOOTH 131H BI, MILWAOREE, WI 552	1211	

Schedule 6	3 (Form 990)	WISCONSIN	INSTITUTE	FOR :	LAW 8	LIBERTY	**-***6079	Page 4
Part IV	Supplemental In	WISCONSIN nformation (continued	4)					
13-15, 14-25 S 12-15-25		(commuce	4)					

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			SALAMAN					
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SCHEDULE J (Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Part I Questions Regarding Compensation

WISCONSIN INSTITUTE FOR LAW & LIBERTY

Employer identification number **-***6079

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as 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		İ
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,	A A A A A A A A A A A A A A A A A A A		
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee Written employment contract			
	☐ Independent compensation consultant ☐ Compensation survey or study			
	Form 990 of other organizations X Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
•	organization or a related organization:			
а		4a		Х
b		4b		X
c		4c		Х
·	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		N. S.	
	11 165 to any or lines 420, list the persons and provide the applicable amounts for each term in 1 art in.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
J	contingent on the revenues of:			
а	-	5a		Х
	The organization? Any related organization?	5b		X
D	If "Yes" on line 5a or 5b, describe in Part III.	35	NA W	
	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
6				
_	contingent on the net earnings of:	6a		х
	The organization?	6b		X
b	Any related organization?	- OD	ESSENT.	-25
_	If "Yes" on line 6a or 6b, describe in Part III.			
7			Table 1949	v
_	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			v
_	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	14,520	X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in	100000	35,534	310,000
	Regulations section 53.4958-6(c)?	9	<u></u>	<u> </u>

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

Note: The sum of columns (B)(j) (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.

		(B) Breakdown of W-	-2 and/or 1099-MISC and/or 1099-NEC compensation	and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) RICK ESENBERG	Ξ	408,721.	0	0.	34,500.	1,924.	445,145.	0
PRESIDENT & GENERAL COUNSE	Ξ	0	0	0	0	0	0	0
(2) LUKE BERG	Θ	194,047.	0.	0	20,000.	28,072.	242,119.	0.
DEPUTY COUNSEL	Ξ	0	0.	0.	0	0	0	0
(3) DAN LENNINGTON	Ξ	179,547.	0	0.	18,800.	32,610.	230,957.	.0
DEPUTY COUNSEL	Ξ	• 0	0.	0.	• 0	0.	• 0	0.
(4) LUCAS VEBBER	Θ	180,047.	0.	0.	18,600.	27,984.	226,631.	0
DEPUTY COUNSEL	(ii)	0	• 0	0.	• 0		• 0	0
(5) LESLEY LUEHRS	ε	136,967.	0	0.	13,800.	21,942.	172,709.	• 0
DEVELOPMENT DIRECTOR	<u> </u>	• 0	0	0	• 0		• 0	0
(6) KYLE KOENEN	ε	138,009.	0	0.	14,200.	16,554.	168,763.	0
DIRECTOR OF POLICY	Ξ	0	0	0.	0	0	• 0	0
(7) PATRICK GARRETT	ε	124,861.	0	0	12,650.	15,507.	153,018.	0
COMMUNICATIONS DIRECTOR	Ξ	0	0	0.	0	1	1	0.
(8) STACY A STUECK	Ξ	119,521.	0.	0.	12,000.	20,580.	152,101.	• 0
TREASURER & DIRECTOR OF AD	(iii)	0	0.	0.	• 0	0.	• 0	• 0
	(i)							
	<u> </u>							
	Ξ							
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	Ξ							
	Ξ							
	ε							
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	Ξ							
	(ii)							
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Schedule J (Form 990) (Rev. 12-2024)

Page 3

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Schedule J (Form 990) (Rev. 12-2024) WISCONSIN INSTITUTE FOR LAW & LIBERTY	6409***-**	Page 3
Part III Supplemental Information Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.	is part for any additional information.	
THE TAXABLE CHARACTERS OF THE STREET,		
COMPENSATION OF THE PRESIDENT AND KEY PERSONNEL IS REVIEWED ANNUALLY BY THE BOARD, COMPARATIVE DATA IS USED TO REVIEW COMPENSATION LEVELS FOR		
STAFF.		
	TOTAL TOTAL	

Schedule J (Form 990) (Rev. 12-2024)

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

WISCONSIN INSTITUTE FOR LAW & LIBERTY

Employer identification number **--***6079

Par	t I Types of Property				-			
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of de noncash contribu	etermini	_	3
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	X	6	49,103.	FAIR MARKET	VAI	LUE	
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other (SUPPLIES)	X	0	850.	FAIR MARKET	' VAI	JUE	
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received by the organi	zation during	g the tax year for c	ontributions				
	for which the organization completed Form 82	183, Part V, D	Donee Acknowledg	ement 29		т		
							Yes	No
30a	During the year, did the organization receive b	•			_			
	must hold for at least 3 years from the date of					1000	likwii,	1 24 A
	exempt purposes for the entire holding period	?				30a		X
b	If "Yes," describe the arrangement in Part II.					14,000	USA	
31	Does the organization have a gift acceptance	policy that re	equires the review	of any nonstandard contribut	ions?	31		X
32a	Does the organization hire or use third parties	or related or	rganizations to soli	cit, process, or sell noncash				
	contributions?					32a	77777	X
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in o	column (c) fo	r a type of property	y for which column (a) is che	cked,			

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

Schedule M (Form 990) 2024

Part II	Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.
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SCHEDULE O (Form 990)

(Rev. December 2024) Department of the Treasury

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 Form 990-EZ.

OMB No. 1545-0047

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information. Internal Revenue Service Employer identification number Name of the organization **-***6079 WISCONSIN INSTITUTE FOR LAW & LIBERTY FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: LITIGATION, RESEARCH, PUBLIC EDUCATION, AND THE PROVISION OF LEGAL COUNSEL TO LIKE MINDED INDIVIDUALS AND ORGANIZATIONS. FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: GOVERNMENTS. FORM 990, PART VI, SECTION A, LINE 2: MICHAEL W. GREBE AND MICHAEL M. GREBE ARE FATHER AND SON. FORM 990, PART VI, SECTION B, LINE 11B: FORM 990 IS REVIEWED BY THE DIRECTOR OF ADMINISTRATION AND BOARD PRESIDENT PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE. FORM 990, PART VI, SECTION B, LINE 12C: BOARD MEMBERS AND KEY PERSONNEL COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT ON AN ANNUAL BASIS. DISCLOSURE OF POSSIBLE CONFLICTS OF INTEREST ARE REVIEWED BY THE ENTIRE BOARD. SECTION B, FORM 990, PART VI, LINE 15: COMPENSATION OF THE PRESIDENT AND KEY PERSONNEL IS REVIEWED ANNUALLY BY THE BOARD. COMPARATIVE DATA IS USED TO REVIEW COMPENSATION LEVELS FOR ALL STAFF FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990: WI, AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OR, PA, RI, SC TN, UT, VA, WV SECTION C, FORM 990, PART VI, LINE 18: ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. FORM 990, PART VI, SECTION C, LINE 19: AVAILABLE UPON REQUEST. FORM 990 PART XII LINE 2C THE PROCESS HAS NOT CHANGED. FORM 990 IS REVIEWED BY THE DIRECTOR OF ADMINISTRATION AND BOARD PRESIDENT PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.