

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

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

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

OMB No 1545-0047  
2006  
**Open to Public Inspection**

**A For the 2006 calendar year, or tax year beginning 01-01-2006 and ending 12-31-2006**

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

Please use IRS label or print or type. See Specific Instructions.

**C Name of organization**  
 Christian Advocates Serving Evangelism

Number and street (or P O box if mail is not delivered to street address) Room/suite  
 PO Box 450349

City or town, state or country, and ZIP + 4  
 Atlanta, GA 31145

**D Employer identification number**  
 94-3037261

**E Telephone number**  
 (770) 414-1404

**F Accounting method**  Cash  Accrual  
 Other (specify) ▶

◆ **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

**G Web site:** ▶ www.aclj.org

**J Organization type** (check only one) ▶  501(c) (3) (insert no )  4947(a)(1) or  527

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Gross receipts** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 32,462,498

**H and I are not applicable to section 527 organizations**

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes" enter number of affiliates ▶ \_\_\_\_\_

**H(c)** Are all affiliates included?  Yes  No  
 (If "No," attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Group Exemption Number ▶ \_\_\_\_\_

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

	Description			Amount
Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received			
	<b>a</b> Contributions to donor advised funds . . . . .	<b>1a</b>		31,542,877
	<b>b</b> Direct public support (not included on line 1a) . . . . .	<b>1b</b>		
	<b>c</b> Indirect public support (not included on line 1a) . . . . .	<b>1c</b>		
	<b>d</b> Government contributions (grants) (not included on line 1a)	<b>1d</b>		
	<b>e Total</b> (add lines 1a through 1d) (cash \$ <u>31,542,877</u> noncash \$ _____)	<b>1e</b>		31,542,877
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93) . . . . .	<b>2</b>		120,000
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>		
	<b>4</b> Interest on savings and temporary cash investments . . . . .	<b>4</b>		
	<b>5</b> Dividends and interest from securities . . . . .	<b>5</b>		281,342
Revenue	<b>6a</b> Gross rents . . . . .	<b>6a</b>		
	<b>b</b> Less rental expenses . . . . .	<b>6b</b>		
	<b>c</b> Net rental income or (loss) subtract line 6b from line 6a . . . . .	<b>6c</b>		
	<b>7</b> Other investment income (describe ▶ ) . . . . .	<b>7</b>		
Revenue	<b>8a</b> Gross amount from sales of assets other than inventory . . . . .	(A) Securities		
			421,579	<b>8a</b>
	<b>b</b> Less cost or other basis and sales expenses . . . . .		235,130	<b>8b</b>
				3,106
Revenue	<b>c</b> Gain or (loss) (attach schedule) . . . . .		186,449	<b>8c</b>
	<b>d</b> Net gain or (loss) Combine line 8c, columns (A) and (B) . . . . .			-3,106
Revenue	<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1b) . . . . .	<b>9a</b>		
	<b>b</b> Less direct expenses other than fundraising expenses . . . . .	<b>9b</b>		
Revenue	<b>c</b> Net income or (loss) from special events Subtract line 9b from line 9a . . . . .	<b>9c</b>		
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>		
Revenue	<b>b</b> Less cost of goods sold . . . . .	<b>10b</b>		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a . . . . .	<b>10c</b>		
Revenue	<b>11</b> Other revenue (from Part VII, line 103) . . . . .	<b>11</b>		96,700
	<b>12 Total revenue</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11 . . . . .	<b>12</b>		32,224,262
Expenses	<b>13</b> Program services (from line 44, column (B)) . . . . .	<b>13</b>		28,252,535
	<b>14</b> Management and general (from line 44, column (C)) . . . . .	<b>14</b>		990,652
	<b>15</b> Fundraising (from line 44, column (D)) . . . . .	<b>15</b>		3,806,038
	<b>16</b> Payments to affiliates (attach schedule) . . . . .	<b>16</b>		
	<b>17 Total expenses</b> Add lines 16 and 44, column (A) . . . . .	<b>17</b>		33,049,225
Net Assets	<b>18</b> Excess or (deficit) for the year Subtract line 17 from line 12 . . . . .	<b>18</b>		-824,963
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A)) . . . . .	<b>19</b>		10,940,483
	<b>20</b> Other changes in net assets or fund balances (attach explanation) <input type="checkbox"/> . . . . .	<b>20</b>		272,608
	<b>21</b> Net assets or fund balances at end of year Combine lines 18, 19, and 20 . . . . .	<b>21</b>		10,388,128

**Part II Statement of Functional Expenses**

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ 8,667,399 noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>	8,667,399	8,667,399	
<b>23</b> Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b> Benefits paid to or for members (attach schedule)	<b>24</b>			
<b>25a</b> Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	<b>25a</b>	511,884	217,502	43,287
<b>b</b> Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	<b>25b</b>			
<b>c</b> Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	<b>25c</b>			
<b>26</b> Salaries and wages of employees not included on lines 25a, b and c	<b>26</b>	336,049	237,127	8,811
<b>27</b> Pension plan contributions not included on lines 25a, b and c	<b>27</b>	24,588	17,298	
<b>28</b> Employee benefits not included on lines 25a - 27	<b>28</b>			
<b>29</b> Payroll taxes	<b>29</b>	36,337	20,859	15,478
<b>30</b> Professional fundraising fees	<b>30</b>			
<b>31</b> Accounting fees	<b>31</b>	22,100		22,100
<b>32</b> Legal fees	<b>32</b>	250,649	7,341	11,875
<b>33</b> Supplies	<b>33</b>	36,537	26,241	1,910
<b>34</b> Telephone	<b>34</b>			
<b>35</b> Postage and shipping	<b>35</b>	1,880,846	1,706,067	165,957
<b>36</b> Occupancy	<b>36</b>			
<b>37</b> Equipment rental and maintenance	<b>37</b>	128,076	100,538	25,810
<b>38</b> Printing and publications	<b>38</b>			
<b>39</b> Travel	<b>39</b>	691,146	682,145	1,491
<b>40</b> Conferences, conventions, and meetings	<b>40</b>			
<b>41</b> Interest	<b>41</b>	208,168		208,168
<b>42</b> Depreciation, depletion, etc (attach schedule)	<b>42</b>	476,156	466,710	9,446
<b>43</b> Other expenses not covered above (itemize)				
<b>a</b> See Additional Data Table	<b>43a</b>			
<b>b</b>	<b>43b</b>			
<b>c</b>	<b>43c</b>			
<b>d</b>	<b>43d</b>			
<b>e</b>	<b>43e</b>			
<b>f</b>	<b>43f</b>			
<b>g</b>	<b>43g</b>			
<b>44</b> <b>Total functional expenses.</b> Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<b>44</b>	33,049,225	28,252,535	3,806,038

**Joint Costs.** Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 13,878,786, (ii) the amount allocated to Program services \$ 11,176,306, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ 2,702,480

**Part III Statement of Program Service Accomplishments (See the instructions.)**

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<p>What is the organization's primary exempt purpose? <b>Protect Religious Freedom and Freedom of Speech</b></p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p><b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</p>
<p><b>a</b> Media Services - The Organization's media and educational divisions produce three nationally broadcast radio shows that are currently aired on major radio stations in the United States of America and Canada. The Jay Sekulow "Live" program is a 30 minute daily program and is heard on approximately 775 stations across the United States and Canada. The Jay Sekulow Weekend Edition is also a 30 minute program and it is broadcast across 545 stations in the U.S. and Canada. The third program "Law and Justice Journal" is a short 1 minute segment that is currently broadcast on over 275 outlets in the U.S. that are different from the other two radio programs noted above. The purpose of all three radio programs is to educate the public on the mission of the Organization and educate the public. During 2006, the organization also produced two weekly television programs. The ACLJ weekly show is aired on 30 minute time slots on the Trinity Broadcasting Network (TBN), FamilyNet, NRB, Daystar, Inspiration Channel and other networks. The Organization also operates a youth outreach TV program, The Logan Show, which is seen on religious networks including TBN, FamilyNet, NRB, Daystar, Inspiration Channel, and other networks.</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>8,821,676</p>
<p><b>b</b> Legal Services - The Organization is involved in numerous trial and District Court, Court of Appeals and US Supreme Court Cases as well as numerous demand letters and interventions on behalf of individuals whose religious rights may have been violated. Whenever the Organization is involved in litigation, the representative client is not charged any legal fees. Our legal grants provide the necessary legal expertise in a variety of cases in respect to its exempt purpose of defending and protecting religious freedom and freedom of speech as well as training lawyers in the field of constitutional law and religious freedoms. Our President/Chief Counsel (Jay Sekulow) is a leading expert in First Amendment law and has appeared on numerous television shows including FOX News, Hannity and Colmes, MSNBC, CBS, ABC and NBC.</p> <p>(Grants and allocations \$ 8,667,399) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>10,441,821</p>
<p><b>c</b> Information and education - Christian Advocates Serving Evangelism, Inc (CASE) is a not-for-profit organization specifically dedicated to the ideal that religious freedom and freedom of speech are inalienable God-given rights. The purpose of CASE is to educate, promulgate, conciliate and where necessary, litigate to ensure that those rights are protected under the law. Over 9.5 million pieces of informational mail was sent to members and individuals requesting information regarding our exempt functions and purposes during 2006. The Website traffic averaged over 14 million hits per month which serves members, press, educators and the legal community. Average unique users to the Website total 368,000 per month.</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>8,989,038</p>
<p><b>d</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>e</b> Other program services (attach schedule)</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . .</p>	<p>28,252,535</p>

**Part IV Balance Sheets (See the instructions.)**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		<b>(A)</b>		<b>(B)</b>		
		Beginning of year		End of year		
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing . . . . .		2,304,038	<b>45</b>	1,834,124	
	<b>46</b> Savings and temporary cash investments . . . . .			<b>46</b>		
	<b>47a</b> Accounts receivable . . . . .	<b>47a</b>	34,327			
	<b>b</b> Less allowance for doubtful accounts	<b>47b</b>		<b>47c</b>	34,327	
	<b>48a</b> Pledges receivable . . . . .	<b>48a</b>	485,424			
	<b>b</b> Less allowance for doubtful accounts	<b>48b</b>		357,588	<b>48c</b>	485,424
	<b>49</b> Grants receivable . . . . .				<b>49</b>	
	<b>50a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .				<b>50a</b>	
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule) . . . . .				<b>50b</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .	<b>51a</b>				
	<b>b</b> Less allowance for doubtful accounts	<b>51b</b>			<b>51c</b>	
	<b>52</b> Inventories for sale or use . . . . .				<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges . . . . .			10,104	<b>53</b>	57,546
	<b>54a</b> Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			3,962,831	<b>54a</b>	4,556,734
	<b>b</b> Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV				<b>54b</b>	
<b>55a</b> Investments—land, buildings, and equipment basis . . . . .	<b>55a</b>					
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	<b>55b</b>			<b>55c</b>		
<b>56</b> Investments—other (attach schedule) . . . . .			105,550	<b>56</b>	73,393	
<b>57a</b> Land, buildings, and equipment basis	<b>57a</b>	11,279,650				
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	<b>57b</b>	2,555,678	9,074,658	<b>57c</b>	8,723,972	
<b>58</b> Other assets, including program-related investments (describe <input type="checkbox"/> _____ )			187,500	<b>58</b>	187,500	
<b>59 Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .			16,002,269	<b>59</b>	15,953,020	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses . . . . .		2,036,469	<b>60</b>	1,988,084	
	<b>61</b> Grants payable . . . . .			<b>61</b>		
	<b>62</b> Deferred revenue . . . . .			<b>62</b>		
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .				<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .				<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .			3,002,875	<b>64b</b>	3,562,053
	<b>65</b> Other liabilities (describe <input type="checkbox"/> _____ )			22,442	<b>65</b>	14,755
<b>66 Total liabilities</b> Add lines 60 through 65 . . . . .			5,061,786	<b>66</b>	5,564,892	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>					
	<b>67</b> Unrestricted . . . . .		9,999,667	<b>67</b>	10,388,128	
	<b>68</b> Temporarily restricted . . . . .		940,816	<b>68</b>		
	<b>69</b> Permanently restricted . . . . .			<b>69</b>		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>					
	<b>70</b> Capital stock, trust principal, or current funds . . . . .				<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .				<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .				<b>72</b>	
	<b>73 Total net assets or fund balances</b> Add lines 67 through 69 <b>or</b> lines 70 through 72 (Column (A) <b>must</b> equal line 19 and column (B) <b>must</b> equal line 21) . . . . .			10,940,483	<b>73</b>	10,388,128
	<b>74 Total liabilities and net assets / fund balances</b> Add lines 66 and 73 . . . . .			16,002,269	<b>74</b>	15,953,020

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>a</b>	32,496,870
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12		
<b>1</b>	Net unrealized gains on investments . . . . .	<b>b1</b>	272,608
<b>2</b>	Donated services and use of facilities . . . . .	<b>b2</b>	
<b>3</b>	Recoveries of prior year grants . . . . .	<b>b3</b>	
<b>4</b>	Other (specify) _____	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b> . . . . .	<b>b</b>	272,608
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .	<b>c</b>	32,224,262
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :		
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>	
<b>2</b>	Other (specify) _____	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b> . . . . .	<b>d</b>	272,608
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b> . . . . .	<b>e</b>	32,224,262

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements . . . . .	<b>a</b>	33,049,225
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17		
<b>1</b>	Donated services and use of facilities . . . . .	<b>b1</b>	
<b>2</b>	Prior year adjustments reported on Part I, line 20 . . . . .	<b>b2</b>	
<b>3</b>	Losses reported on Part I, line 20 . . . . .	<b>b3</b>	
<b>4</b>	Other (specify) _____	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b> . . . . .	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .	<b>c</b>	33,049,225
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :		
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>	
<b>2</b>	Other (specify) _____	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b> . . . . .	<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b> . . . . .	<b>e</b>	33,049,225

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Logan Sekulow PO Box 450349 Atlanta, GA 31145	Director 10	23,712	4,454	235
Jordan Sekulow PO Box 450349 Atlanta, GA 31145	Director 2	0		
Gary Sekulow PO Box 450349 Atlanta, GA 31145	CFO/COO 36	229,141	103,316	5,123
Pam Sekulow PO Box 450349 Atlanta, GA 31145	Tres/Sec & Dir 25	60,000	10,290	1,433
Colby May PO Box 450349 Atlanta, GA 31145	Asst Secretary 1	0		
Jay Sekulow PO Box 450349 Atlanta, GA 31145	Pres & Director 15	0	54,738	19,442



Part VI Other Information (continued)

Yes No

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter a Gross income from members or shareholders
87b Gross income from other sources
88a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
88b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)?
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
89b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
89e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?
89g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

90a List the states with which a copy of this return is filed
90b Number of employees employed in the pay period that includes March 12, 2006 (See instructions) 6

91a The books are in care of Gary Sekulow CFO Telephone no (770) 414-1404
PO Box 450349
Located at Atlanta, GA ZIP + 4 31145

91b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
If "Yes," enter the name of the foreign country
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c Yes No

If "Yes," enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 98 Net rental income or (loss) from personal property, 99 Other investment income, 100 Gain or (loss) from sales of assets other than inventory, 101 Net income or (loss) from special events, 102 Gross profit or (loss) from sales of inventory, 103 Other revenue, 104 Subtotal, 105 Total.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)

Table with 2 columns: Line No., Explain how each activity...

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Yes No

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

**Part XI** **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

<b>106</b> Did the reporting organization <b>make</b> any transfers <b>to</b> a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	<b>Yes</b>	<b>No</b>
		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
<b>Totals</b>				

<b>107</b> Did the reporting organization <b>receive</b> any transfers <b>from</b> a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	<b>Yes</b>	<b>No</b>
		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
<b>Totals</b>				

<b>108</b> Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?	<b>Yes</b>	<b>No</b>
		No

<b>Please Sign Here</b>	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	2007-10-19 Date
	Gary Sekulow CFO Type or print name and title	

<b>Paid Preparer's Use Only</b>	Preparer's signature  Jack L McGinnis	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4                  Brooks McGinnis & Company LLC 5871 Glenridge Dr Ste 200 Atlanta, GA 30328			EIN
				Phone no

**SCHEDULE A  
(Form 990 or  
990EZ)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information—(See separate instructions.)**

OMB No 1545-0047

**2006**

**MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Department of the  
Treasury  
Internal Revenue  
Service

Name of the organization  
Christian Advocates Serving Evangelism

**Employer identification number**

94-3037261

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Ben Archuleta 936 Avery Way Virginia Beach, VA 23464	Legal Staff 36	57,673	22,845	0
Robyn Archuleta 936 Avery Way Virginia Beach, VA 23464	Media Staff 36	55,437	10,073	0
Total number of other employees paid over \$50,000				

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Dow Lohnes & Albertson PLLC 1200 New Hampshire Ave NW Ste 800 Washington, DC 20036	Legal Services	232,507
Berkey Brendel Sheline 60 S Hiawasse Ave Suite G Akron, OH 44333	Marketing Management	99,866
Reber Thomas Marketing 1174 Elkton Farm Road Forest, VA 24551	Marketing	139,956
Infocision Management Corporation 222 W Market Street Akron, OH 44303	Informational Ser	2,140,812
Total number of others receiving over \$50,000 for professional services		

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NorthStar Studio 320 Dickerson Pike Nashville, TN 37207	TV Production	311,770
TMA List Brokerage & Marketing 12021 Sunset Hills Road Reston, VA 20190	List Management	181,293
WBS Fulfillment Inc 2800 Crusader Circle Ste 10 Virginia Beach, VA 23453	Fulfillment Services	300,063
New Media Communications Inc 3046 Brecksville Rd Richfield, OH 44286	Website Management	441,302
J Davidford and Associates 305 Loop 820 NE Ste 515 Hurst, TX 76053	Creative Services	117,547
Total number of other contractors receiving over \$50,000 for other services	21	

**Part III Statements About Activities** (See page 2 of the instructions.)

**Yes No**

<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ <u>\$ 267,291</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B )</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	<b>1</b>	Yes	
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) 📄</p> <p><b>a</b> Sale, exchange, or leasing property?</p>	<b>2a</b>	Yes	
<p><b>b</b> Lending of money or other extension of credit?</p>	<b>2b</b>	Yes	
<p><b>c</b> Furnishing of goods, services, or facilities?</p>	<b>2c</b>	Yes	
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 📄</p>	<b>2d</b>	Yes	
<p><b>e</b> Transfer of any part of its income or assets?</p>	<b>2e</b>		No
<p><b>3a</b> Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments )</p>	<b>3a</b>		No
<p><b>b</b> Did the organization have a section 403(b) annuity plan for its employees?</p>	<b>3b</b>		No
<p><b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	<b>3c</b>		No
<p><b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	<b>3d</b>		No
<p><b>4a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	<b>4a</b>		No
<p><b>b</b> Did the organization make any taxable distributions under section 4966?</p>	<b>4b</b>		No
<p><b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person?</p>	<b>4c</b>		No
<p><b>d</b> Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>			
<p><b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>			
<p><b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____</p>			
<p><b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____</p>			

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box )

- 5**  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6**  A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7**  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8**  A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9**  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶
- 10**  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b**  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12**  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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A )
- 13**  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

Type I     Type II     Type III - Functionally Integrated     Type III - Other

**Provide the following information about the supported organizations. (see page 7 of the instructions.)**

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
<b>Total</b>					

- 14**  An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 ) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	24,653,691	14,665,828	14,716,172	14,172,684	68,208,375
<b>16</b> Membership fees received					0
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose		50,344	21,925	31,300	103,569
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	189,547	138,834	309,029	260,681	898,091
<b>19</b> Net income from unrelated business activities not included in line 18					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	120,660				120,660
<b>23</b> Total of lines 15 through 22	24,963,898	14,855,006	15,047,126	14,464,665	69,330,695
<b>24</b> Line 23 minus line 17	24,963,898	14,804,662	15,025,201	14,433,365	69,227,126
<b>25</b> Enter 1% of line 23	249,639	148,550	150,471	144,647	
<b>26 Organizations described on lines 10 or 11:</b>					
<b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 1,384,543
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 103,382
<b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)					<b>26c</b> 69,227,126
<b>d</b> Add Amounts from column (e) for lines	18 898,091	19 0			
	22	26b 103,382			<b>26d</b> 1,122,133
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 68,104,993
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 98.38 00 %
<b>27 Organizations described on line 12:</b>					
<b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " Do not file this list with your return. Enter the sum of such amounts for each year (2005) _____ (2004) _____ (2003) _____ (2002) _____					
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals ) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2005) _____ (2004) _____ (2003) _____ (2002) _____					
<b>c</b> Add Amounts from column (e) for lines	15 _____	16 _____			
	17 _____	20 _____	21 _____		
<b>d</b> Add Line 27a total _____ and line 27b total _____					<b>27c</b> 0
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27d</b> _____
<b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e)					<b>27e</b> _____
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27f</b> _____
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27g</b> _____
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					<b>27h</b> _____

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
<b>29</b>	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b>	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b>	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<b>32</b>	Does the organization maintain the following		
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?		
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b>	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>33</b>	Does the organization discriminate by race in any way with respect to		
<b>a</b>	Students' rights or privileges?		
<b>b</b>	Admissions policies?		
<b>c</b>	Employment of faculty or administrative staff?		
<b>d</b>	Scholarships or other financial assistance?		
<b>e</b>	Educational policies?		
<b>f</b>	Use of facilities?		
<b>g</b>	Athletic programs?		
<b>h</b>	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>34a</b>	Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b>	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b>	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

**(a)**  
Affiliated group  
totals**(b)**  
To be completed  
for all electing  
organizations

<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>		
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>		
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>		0
<b>39</b>	Other exempt purpose expenditures	<b>39</b>		
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>		0
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table— <b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b> Not over \$500,000                                      20% of the amount on line 40 Over \$500,000 but not over \$1,000,000      \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000    \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000   \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000                                    \$1,000,000	<b>41</b>		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>		
<b>43</b>	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>		0
<b>44</b>	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>		0

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
See the instructions for lines 45 through 50 on page 13 of the instructions )**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

	Yes	No	Amount
<b>a</b> Volunteers		No	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)	Yes		
<b>c</b> Media advertisements		No	
<b>d</b> Mailings to members, legislators, or the public	Yes		267,291
<b>e</b> Publications, or published or broadcast statements		No	
<b>f</b> Grants to other organizations for lobbying purposes		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body		No	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		No	
<b>i</b> Total lobbying expenditures (Add lines c through h.)			267,291

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities



Form 990 Schedule B, Part I - Contributors (See Specific Instructions):

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
121	CA Com FdnStone Family Fd 445 S Figueroa St Ste 3400 Los Angeles, CA 90071	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
120	Mr John Merrill Joslin 3220 Benda St Los Angeles, CA 90068	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
119	Mr Mrs Matthew King 32409 Crystal Breeze Ln Leesburg, FL 34788	\$ 5,150	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
118	Mr Mrs Charles Connealy 2015 W 81st Ter Leawood, KS 66206	\$ 6,800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
117	PCA Foundation 1700 N Brown Rd Ste 103 Lawrenceville, GA 30043	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
116	Mr Mrs Thomas Mehesan 7620 Painted Dunes Dr Las Vegas, NV 89149	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2006

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to your tax return.

Attachment Sequence No 67

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Part I calculations: 1 Maximum amount, 2 Total cost, 3 Threshold cost, 4 Reduction in limitation, 5 Dollar limitation.

Table with 13 rows for Part II calculations: 6-13 (a) Description of property, (b) Cost, (c) Elected cost, 7-13 (a) Description of property, (b) Cost, (c) Elected cost.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

Table with 4 rows for Part II calculations: 14 Special allowance, 15 Property subject to section 168(f)(1) election, 16 Other depreciation.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

Table with 2 rows for Part III calculations: 17 MACRS deductions, 18 If you are electing to group any assets.

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

Table with 3 rows for Section C calculations: 20a Class life, b 12-year, c 40-year.

Part IV Summary (see instructions)

Table with 3 rows for Part IV calculations: 21 Listed property, 22 Total, 23 For assets shown above.

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost. Includes rows 25-29 for special allowances and business use percentages.

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 cover total miles driven and personal use availability.

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table with 2 columns: Yes, No. Rows 37-41 cover policy statements and requirements for vehicle use by employees.

**Part VI Amortization**

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44 for amortization calculations.

## Additional Data

**Software ID:** 06000146

**Software Version:** 2006v3.1

**EIN:** 94-3037261

**Name:** Christian Advocates Serving Evangelism

**TY 2006 Cash Grants Paid Schedule**

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Class of Activity	Recipient's name	Address	Amount	Relationship
Prof. Research Fellowship	American Center for Law & Justi	201 Maryland Ave NE Washington, DC 20002	8,667,399	State Legal Directors Pro

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

# TY 2006 Compensation Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Name	Related Organization		Relationship	Compensation Amount	Benefit Plan Contributions	Expense Account	Compensation Description
	Name	EIN					
Other Related Organizations	American Center for Law & Justice	54-1586817	The following organizations and employees are related by the definition of Relationship test no 7 (The organizations conduct joint programs or share facilities or employees) and accordingly, no compensation is required to be disclosed American Center for Law & Justice FEIN 54-1586817 Gary Sekulow Jay Sekulow This not-for-profit organization is related to CASE by conducting joint programs and sharing of certain key employees Constitutional Litigation & Advocacy Group, P C FEIN 75-3121839 Benjamin Archuleta Robyn Archuleta Jay Sekulow Jordan Sekulow Logan Sekulow This professional corporation is related to CASE only through shared employees				Compensation is not required to be disclosed per relationship test no 7 (The organizations conduct joint programs or share facilities or employees)
Robyn Archuleta	Regency Productions Inc	58-2264906	Regency Productions, Inc provides media productions services to Christian Advocates Serving Evangelism, Inc Regency Productions, Inc is owned 50% each by the President and Treasurer of Christian Advocates Serving Evangelism, Inc	14,624			Compensation is paid based on professional services rendered
Benjamin Archuleta	Regency Productions Inc	58-2264906	Regency Productions, Inc provides media productions services to Christian Advocates Serving Evangelism, Inc Regency Productions, Inc is owned 50% each by the President and Treasurer of Christian Advocates Serving Evangelism, Inc	14,624			Compensation is paid based on professional services rendered
Logan Sekulow	Regency Productions Inc	58-2264906	Regency Productions, Inc provides media productions services to Christian Advocates Serving Evangelism, Inc Regency Productions, Inc is owned 50% each by the President and Treasurer of Christian Advocates Serving Evangelism, Inc	113,249			Compensation is paid based on professional services rendered
Jordan Sekulow	Regency Productions Inc	58-2264906	Regency Productions, Inc provides media productions services to Christian Advocates Serving Evangelism, Inc Regency Productions, Inc is owned 50% each by the President and Treasurer of Christian Advocates Serving Evangelism, Inc	75,414			Compensation is paid based on professional services rendered
Pam Sekulow	Regency Productions Inc	58-2264906	Regency Productions, Inc provides media productions services to Christian Advocates Serving Evangelism, Inc Regency Productions, Inc is owned 50% each by the President and Treasurer of Christian Advocates Serving Evangelism, Inc				No compensation
Jay Sekulow	Regency Productions Inc	58-2264906	Regency Productions, Inc provides media productions services to Christian Advocates Serving Evangelism, Inc Regency Productions, Inc is owned 50% each by the President and Treasurer of Christian Advocates Serving Evangelism, Inc	13,060			Compensation is paid based on professional services rendered

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

## TY 2006 Gain/Loss from Sale of Other Assets Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Sales Expenses	Total (net)	Accumulated Depreciation
Asset	2004-01	Purchase	2006-06			3,106		-3,106	

**TY 2006 Gain/Loss from Sale of Public Securities Schedule**

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

**Gross Sales Price:** 421,579

**Basis:** 235,130

**Sales Expenses:**

**Total (net):**

**TY 2006 Investments - Other Schedule**

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Description	Book Value	Cost/FMV
Life insurance	73,393	C

## TY 2006 Investments - Securities Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Description	Book Value	Cost/FMV
Mutual funds	1,216,100	C
Government agencies	582,352	C
Common stocks of closely held corp.	187,500	C
Common stocks	2,244,957	C
Cash management fund	325,825	C

**TY 2006 Land etc. Schedule**

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Miscellaneous		2,555,678	2,555,678
Land	2,833,989		2,833,989
Improvements	1,503,487		1,503,487
Buildings	4,779,791		4,779,791
Machinery and Equipment	603,980		603,980
Furniture and Fixtures	1,558,403		1,558,403

## TY 2006 Other Assets Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Description	Beginning of Year Amount	End of Year Amount
Notes Receivable	187,500	187,500

## TY 2006 Other Changes in Net Assets Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Description	Amount
Net Unrealized gain on Investment	272,608

## TY 2006 Other Liabilities Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Description	Beginning of Year Amount	End of Year Amount
Capital Lease Obligation		
	16,152	
Accrued Liabilities	6,290	14,755

## TY 2006 Relationship Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Person Name / Business Name	Title or Role	Person Name 2 / Business Name 2	Title or Role 2	Relationship
Other Related Organizations				Related through family relationships
Robyn Archuleta				Related through business relationships
Benjamn Archuleta				Related through business relationships
Logan Sekulow				Related through family relationships
Jordan Sekulow				Related through family relationships
Pam Sekulow				Related through family relationships
Jay Sekulow				Related through family relationships

## TY 2006 Contractor Compensation Explanation

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Contractor	Explanation
WBS Fulfillment Inc	
TMA List Brokerage & Marketing	
NorthStar Studio	
New Media Communications Inc	
J Davidford and Associates	

## TY 2006 Contractor Compensation Explanation

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Contractor	Explanation
Reber Thomas Marketing	
Infocision Management Corporation	
Dow Lohnes & Albertson PLLC	
Berkey Brendel Sheline	

## TY 2006 Employee Compensation Explanation

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Employee	Explanation
Ben Archuleta	
Robyn Archuleta	

## TY 2006 Other Income Schedule

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Description	2003	2002	2001	2000	Total
List rental	22,873				22,873
Refunds and rebates	13				13
Subrental income	5,500				5,500
Royalty income	22,505				22,505
Gain on settlement of lawsuit	69,769				69,769

## TY 2006 Self Dealing Statement

**Name:** Christian Advocates Serving Evangelism

**EIN:** 94-3037261

**Software ID:** 06000146

**Software Version:** 2006v3.1

Line Number	Explanation
	<p>Schedule A, Part III, Line 2a 1) The Organization leases a partial interest in an airplane from Regency Productions, Inc. Regency Productions, Inc. is owned by the President and Chief Counsel for CASE. Total lease payments made during 2006 were \$230,718.2. The Organization leases a partial interest in this same aircraft above from a Company owned by the spouse of the CFO of the Organization. Total lease payments made during 2006 were \$225,579. Accounts payable at December 31, 2006 to this Organization was \$9,852. During 2006, payments related to radio agency fees with this Organization totaled \$201,067. At December 31, 2006 included in accounts payable are \$9,852 due to Regency for media production services. During 2006, payments related to a Master Production Contract with Regency totaled \$237,531. In addition, during 2006 reimbursement were made to Regency in the amount of \$6,936. At December 2006 included in accounts payable are \$298, due to AmeriVision for telephone services. Included in royalty income for the year ended December 31, 2006, is 36,052 for the customer name list provided by the Organization to AmeriVision. During 2006, the CFO/COO (insured) of the Center purchased from the Center a split dollar life insurance policy record on the records of the Organization at its full cash value of \$7,956. The purchase effectively transferred ownership of the policy to the insured and thus the insured will be responsible for all future premiums on the policy. Schedule A, part III, Line 2b During 2005, the Organization signed an \$187,500 promissory note from AmeriVision Communications, Inc. (Amerivision). This unsecured note bears an interest rate of six percent (6%). The note is payable in monthly installments of interest only payments on the outstanding principal balance. All unpaid principal and interest is due March 2010. For the year ending December 31, 2006 \$12,188 has been received in interest income. No interest income has been accrued at December 31, 2006. At December 31, 2006, the Organization owns 2,500 shares (19.18%) of Nonprofit &amp; Affinity Marketing, Inc. (NAM) for an investment amount totaling \$187,500. NAM owns 100% of AmeriVision. Schedule A, Part III, Line 2c1) Personal travel expenses were incurred by the President, CFO and Treasurer of the board. The value of any personal use has been reported as compensation under the provision of IRC Sec. 61. (see Part V of Form 990 for specific amounts). 2) The Constitutional Litigation and Advocacy Group, PC (CLAG) former known as Center for Law and Justice is a law firm partially owned by the President and Chief Counsel of the Organization. Under an agreement entered into in June 2003, CLAG is required to perform various legal, TV and radio production services. There were no payments paid by CASE for these services in 2006. Also, in June 2003, CLAG entered into a sub-lease with CASE for office space. A total of \$6,000 was paid to CASE as rental income in 2006. Schedule A, Part III, Line 2d The Organization compensated a family member of the Board in the following manner: Adam Sekulow, son of the CFO, is paid for Administrative services in the Accounting Department. Total compensation was \$1,700 for the year 2006. Also, Jordan Sekulow, son of the CEO, owed the Center \$190 for personal related travel expenses at 12/31/2006.</p>

## Additional Data

**Software ID:** 06000146

**Software Version:** 2006v3.1

**EIN:** 94-3037261

**Name:** Christian Advocates Serving Evangelism

### Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>a</b> Website Management	<b>43a</b>	407,769	389,596		18,173
<b>b</b> Utilities	<b>43b</b>	119,281	101,494	16,087	1,700
<b>c</b> Rent/lease	<b>43c</b>	417,129	370,958	42,764	3,407
<b>d</b> Real Estate taxes	<b>43d</b>	84,841	84,096	745	
<b>e</b> Other expenses	<b>43e</b>	33,942	32,821	1,121	
<b>f</b> Media production	<b>43f</b>	1,338,033	1,338,033		
<b>g</b> Media Airtime	<b>43g</b>	4,255,391	4,255,391		
<b>h</b> Lobbying	<b>43h</b>	267,292	267,292		
<b>i</b> Insurance	<b>43i</b>	71,760	55,288	16,472	
<b>j</b> Financial services	<b>43j</b>	382,794	1,865	49,458	331,471
<b>k</b> Educational Cost and Materials	<b>43k</b>	11,742,329	9,204,916	890	2,536,523
<b>l</b> Database Fundraising Expense	<b>43l</b>	650,000			650,000
<b>m</b> Contributions	<b>43m</b>	200	200		
<b>n</b> Books, dues & subscriptions	<b>43n</b>	8,529	1,358	1,548	5,623

**Form 990, Part VI, Line 90a - List the states with which a copy of this return is filed:**

List the states with which a copy of this return is filed

WV, WI, WA, VA, UT, TN, SC, RI, PA, OR, OK, OH, NY, NM, NJ, NH, ND, NC, MS, MO, MN, MI, ME, MD, MA, LA, KY, KS, IN, IL, GA, FL, DC, CT, CO, CA, AZ, AR, AL, AK