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 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.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07-01-2021 , and ending 06-30-2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Pacific Legal Foundation

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
555 Capitol Mall Suite 1290

City or town, state or province, country, and ZIP or foreign postal code
Sacramento, CA 958144605

D Employer identification number
94-2197343

E Telephone number
(916) 419-7111

G Gross receipts $ 50,974,858

F Name and address of principal officer:
Steven D Anderson
555 Capitol Mall Suite 1290
Sacramento, CA 958144605

H(a) Is this a group return for subordinates? ☐ Yes ☑ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.
H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ https://pacificlegal.org/

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1973

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
To defend liberty and justice for all. See Schedule O for full mission.

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	116
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	16,892,254	26,374,951
9	Program service revenue (Part VIII, line 2g)	329,224	126,573
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	865,217	1,632,962
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	299,957	111,055
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,386,652	28,245,541
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	13,025,888	14,671,549
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,560,428		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,062,623	5,532,125
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	17,088,511	20,203,674
19	Revenue less expenses. Subtract line 18 from line 12	1,298,141	8,041,867

	Net Assets or Fund Balances	Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	79,792,141	76,776,179
21	Total liabilities (Part X, line 26)	4,429,140	4,859,691
22	Net assets or fund balances. Subtract line 21 from line 20	75,363,001	71,916,488

Part II Signature Block

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

Sign Here

Signature of officer — Date: 2022-12-22

Steven D Anderson President and CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2022-12-21		P00639819

Firm's name ▶ Rogers & Company PLLC — Firm's EIN ▶ 58-2676261

Firm's address ▶ 8300 Boone Boulevard Suite 600
Vienna, VA 22182 — Phone no. (703) 893-0300

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

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☑

1 Briefly describe the organization's mission:

Pacific Legal Foundation (PLF) litigates nationwide to secure all Americans' inalienable rights to live responsibly and productively in their pursuit of happiness. See Schedule O for full mission

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ 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? . . . . ☐ Yes ☑ 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.

4a (Code:) (Expenses $ 16,672,215 including grants of $) (Revenue $ 126,573)

Each year, PLF represents hundreds of Americans, free of charge, who seek to improve their lives but are stymied by government. We give them their day in court to vindicate their rights and set a lasting precedent to protect everyone else. See Schedule O for a complete list of cases litigated during the fiscal year ended June 30, 2022.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

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

4d Other program services (Describe in Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses ▶** 16,672,215

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
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		No
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	Yes	
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		No
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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
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		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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		No
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		No
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		No
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		No
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		No
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		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
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		No

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	95			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	

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	116			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			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:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		No
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a** 19			
b	Enter the number of voting members included in line 1a, above, who are independent	**1b** 19			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**		No
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**		No
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**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
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**	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
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**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	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**		No
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**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶ AL,AK,AZ,AR,CA,CO,CT,DC,FL,GA,HI,IL,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,TN,UT,VA,WA,WV,WI

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:

▶Pacific Legal Foundation 555 Capitol Mall Suite 1290 Sacramento,CA 958144605 (916) 419-7111

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, 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, or 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 nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Brian G Cartwright Chair of the Board	1.00	X		X				0	0	0
(2) Robert D Connors Vice Chair	1.00	X		X				0	0	0
(3) Robert K Best Trustee	1.00	X						0	0	0
(4) Ross Borba Jr Trustee	1.00	X						0	0	0
(5) Amy Brigham Boulris Trustee	1.00	X						0	0	0
(6) James L Cloud Trustee	1.00	X						0	0	0
(7) Greg M Evans Trustee	1.00	X						0	0	0
(8) Len Frank Trustee	1.00	X						0	0	0
(9) David Gerson Trustee	1.00	X						0	0	0
(10) John C Harris Trustee	1.00	X						0	0	0
(11) George Kimball Trustee	1.00	X						0	0	0
(12) Carol Platt Liebau Trustee	1.00	X						0	0	0
(13) April J Morris Trustee	1.00	X						0	0	0
(14) Jerry WP Schauffler Trustee	1.00	X						0	0	0
(15) Bruce C Smith Trustee	1.00	X						0	0	0
(16) Charles W Trainor Trustee	1.00	X						0	0	0
(17) Ronald E Van Buskirk Trustee	1.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) Jeffrey E Warren Trustee	1.00	X						0	0	0
(19) John Yoo Trustee	1.00	X						0	0	0
(20) Steven D Anderson President and CEO	37.50			X				514,301	0	57,438
(21) John M Groen Executive Vice President	37.50			X				312,324	0	30,613
(22) Larry G Salzman Secretary and Director of Litigation	37.50			X				235,497	0	30,414
(23) Charles E Wilcox IV Treasurer and CFO/COO	37.50			X				226,866	0	21,409
(24) Todd F Gaziano Chief of Legal Policy & Research	37.50					X		267,032	0	28,453
(25) Steve Simpson Senior Attorney	37.50					X		230,929	0	21,529
(26) James S Burling Vice President Legal Affairs	37.50					X		229,908	0	27,021
(27) Joshua P Thompson Director of Legal Operations	37.50					X		211,187	0	31,558
(28) Doug Kruse Senior Director of Development	37.50					X		207,907	0	9,835

	(D)	(E)	(F)
1b Sub-Total . . . . ▶			
c Total from continuation sheets to Part VII, Section A . . . ▶			
d Total (add lines 1b and 1c) . . . ▶	2,435,951	0	258,270

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4 4

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* . . .	3		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* . . .	4	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?*If "Yes," complete Schedule J for such person* . . .	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Biz Niche LLC 16100 N Greenway-Hayden Loop Ste Scottsdale, AZ 85260	Website design services	189,440

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 1

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts	1a Federated campaigns . .	1a				
	b Membership dues . .	1b				
	c Fundraising events . .	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 26,374,951				
	g Noncash contributions included in lines 1a - 1f:$	1g 1,002,380				
	h **Total.** Add lines 1a-1f . . . . ▶		26,374,951			
Program Service Revenue		Business Code				
	2a Court-awarded attorney fees	541100	126,573	126,573		
	b					
	c					
	d					
	e					
	f All other program service revenue.					
	g **Total.** Add lines 2a–2f.		126,573			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		1,373,866			1,373,866
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross rents	6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a (i) 22,988,413				
	b Less: cost or other basis and sales expenses	7b (i) 22,729,317				
	c Gain or (loss)	7c (i) 259,096				
	d Net gain or (loss) . . . . ▶		259,096			259,096
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities. See Part IV, line 19 . . .	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities . . ▶					
	10a Gross sales of inventory, less returns and allowances . .	10a				
	b Less: cost of goods sold . .	10b				
	c Net income or (loss) from sales of inventory . . ▶					
	Miscellaneous Revenue	Business Code				
	11a Other income	900099	111,055			111,055
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . ▶		111,055			
	12 **Total revenue.** See instructions . . . . . . ▶		28,245,541	126,573	0	1,744,017

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,468,898	1,016,375	363,535	88,988
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	10,364,211	9,417,572	378,372	568,267
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	753,664	582,241	91,407	80,016
9 Other employee benefits	1,263,728	1,053,259	71,995	138,474
10 Payroll taxes	821,048	634,553	96,371	90,124
11 Fees for services (non-employees):				
a Management				
b Legal	8,970		8,970	
c Accounting	45,650		45,650	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	185,212		185,212	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,283,676	1,129,364	79,667	74,645
12 Advertising and promotion				
13 Office expenses	1,322,693	710,251	296,326	316,116
14 Information technology	300,910	149,395	73,158	78,357
15 Royalties . .				
16 Occupancy	573,527	503,089	38,868	31,570
17 Travel	1,150,541	887,641	193,036	69,864
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	4,500			4,500
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	220,781	195,200	13,332	12,249
23 Insurance . . .	114,401	101,146	6,908	6,347
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Library and research	162,909	159,361	3,498	50
b Registrations/Fees	158,355	132,768	24,726	861
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	20,203,674	16,672,215	1,971,031	1,560,428
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		1,512,189	1	1,636,621
	2	Savings and temporary cash investments		129,995	2	3,058
	3	Pledges and grants receivable, net		1,241,271	3	3,178,685
	4	Accounts receivable, net		37,513	4	0
	5	Loans and other receivables from 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			5	
	6	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			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		148,713	9	273,872
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,413,104			
	b	Less: accumulated depreciation	10b 2,225,720	2,991,614	10c	3,187,384
	11	Investments—publicly traded securities		65,533,111	11	60,368,115
	12	Investments—other securities. See Part IV, line 11		3,765,773	12	4,601,792
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		4,431,962	15	3,526,652
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		79,792,141	16	76,776,179
Liabilities	17	Accounts payable and accrued expenses		1,161,206	17	1,217,732
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to 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			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		3,267,934	25	3,641,959
	26	**Total liabilities.** Add lines 17 through 25		4,429,140	26	4,859,691
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		70,156,589	27	66,122,435
	28	Net assets with donor restrictions		5,206,412	28	5,794,053
		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			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		75,363,001	32	71,916,488
	33	Total liabilities and net assets/fund balances		79,792,141	33	76,776,179

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	28,245,541
2	Total expenses (must equal Part IX, column (A), line 25)	2	20,203,674
3	Revenue less expenses. Subtract line 2 from line 1	3	8,041,867
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	75,363,001
5	Net unrealized gains (losses) on investments	5	-10,314,168
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,174,212
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	71,916,488

Part XII Financial Statements and Reporting

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

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

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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

2021

Open to Public Inspection

Name of the organization
Pacific Legal Foundation

Employer identification number
94-2197343

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **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.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 10 above (see instructions))	**(iv)** Is the organization listed in your governing document?		**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
			Yes	**No**		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	13,337,074	13,608,144	13,762,161	16,892,254	26,374,951	83,974,584
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3	13,337,074	13,608,144	13,762,161	16,892,254	26,374,951	83,974,584
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						15,490,203
6 **Public support.** Subtract line 5 from line 4.						68,484,381

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4. .	13,337,074	13,608,144	13,762,161	16,892,254	26,374,951	83,974,584
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	469,566	1,198,141	1,257,015	692,541	1,373,866	4,991,129
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						88,965,713

12 Gross receipts from related activities, etc. (see instructions) 12 2,212,630

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) . . . . 14 76.980 %

15 Public support percentage for 2020 Schedule A, Part II, line 14 . . . . 15 69.110 %

16a **33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶☑

b **33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶☐

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶☐

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . ▶☐

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included 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.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶☐

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
2	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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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) purposes.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	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.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	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).*	8		
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.***	9a		
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.***	9b		
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.***	9c		
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.*	10a		
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).*	10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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 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 in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

- a ☐ 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.
- c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
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 these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in **Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in **Part VI.** the role played by the organization in this regard.*	3b		

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

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

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

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in **Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 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		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

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

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	5	
6 Other distributions (*describe in* ***Part VI***). See instructions	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2021	**(iii)** Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2021:			
a From 2016.			
b From 2017.			
c From 2018.			
d From 2019.			
e From 2020.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017.			
b Excess from 2018.			
c Excess from 2019.			
d Excess from 2020.			
e Excess from 2021.			

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

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

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Software ID:
Software Version:

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

2021

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

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

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

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

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

Name of the organization	Employer identification number
Pacific Legal Foundation	94-2197343

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1					
2					
3					
4					
5					
6					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	384,173	
c Total lobbying expenditures (add lines 1a and 1b)	384,173	
d Other exempt purpose expenditures	19,634,289	
e Total exempt purpose expenditures (add lines 1c and 1d)	20,018,462	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h Subtract line 1g from line 1a. If zero or less, enter -0-.	0	
i Subtract line 1f from line 1c. If zero or less, enter -0-.	0	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2018	**(b)** 2019	**(c)** 2020	**(d)** 2021	**(e)** Total
2a Lobbying nontaxable amount	922,061	973,834	1,000,000	1,000,000	3,895,895
b Lobbying ceiling amount (150% of line 2a, column(e))					5,843,843
c Total lobbying expenditures	106,686	143,036	79,090	384,173	712,985
d Grassroots nontaxable amount	230,515	243,459	250,000	250,000	973,974
e Grassroots ceiling amount (150% of line 2d, column (e))					1,460,961
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a) Yes	(a) No	(b) Amount
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:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
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?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

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

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

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

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Name of the organization
Pacific Legal Foundation

Employer identification number
94-2197343

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . ☐ Yes ☐ No

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

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

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . .	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . ☐ Yes ☐ No

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X . . . . ▶ $ ____________

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ....

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

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

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

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

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

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

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

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

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

	(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three years back	**(e)** Four years back
1a Beginning of year balance	67,085,450	53,198,337	54,108,051	46,792,797	42,027,462
b Contributions	4,482,861	1,411,631	3,037,510	8,222,507	8,519,491
c Net investment earnings, gains, and losses	-8,705,901	14,233,204	1,073,612	3,960,108	57,304
d Grants or scholarships					
e Other expenditures for facilities and programs	1,495,905	1,613,764	4,889,523	4,737,887	3,750,000
f Administrative expenses	162,462	143,958	131,313	129,474	61,460
g End of year balance	61,204,043	67,085,450	53,198,337	54,108,051	46,792,797

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

a Board designated or quasi-endowment ▶ 97.670 %
b Permanent endowment ▶ 2.330 %
c Term endowment ▶ 0 %

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

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

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

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

Part VI **Land, Buildings, and Equipment.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land		900,000		900,000
b Buildings		2,600,000	686,111	1,913,889
c Leasehold improvements		1,232,319	1,015,493	216,826
d Equipment		680,785	524,116	156,669
e Other				

Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶ 3,187,384

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) Real estate investment trusts	1,487,580	F
(B) Hedge funds	3,114,212	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	4,601,792	

Part VIII Investments - Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	3,641,959

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

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	16,865,594
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-10,314,168		
b	Donated services and use of facilities	2b	52,400		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-959,821		
e	Add lines **2a** through **2d**			2e	-11,221,589
3	Subtract line **2e** from line **1**			3	28,087,183
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	158,358		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	158,358
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	28,245,541

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	20,312,107
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	52,400		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	214,391		
e	Add lines **2a** through **2d**			2e	266,791
3	Subtract line **2e** from line **1**			3	20,045,316
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	158,358		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	158,358
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	20,203,674

Part XIII
Supplemental Information

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

Return Reference	Explanation
Part V, Line 4:	The Organization's endowments include both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. Donor-restricted endowment funds that are perpetual in nature consist of one endowment fund to be invested in perpetuity with gains and losses. Interest and dividends are to be used for operating or other purposes as designated by the Board of Trustees. Board quasi-endowments have been designated to provide annual income that is predictable and reliable to assure the ability of the Organization to meet long-term professional obligations inherent in the nature of its litigation services.
Part X, Line 2:	Management evaluated the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require either recognition or disclosure in the accompanying consolidated financial statements.
Part XI, Line 2d - Other Adjustments:	Change in value of split-interest agreements -959,821.
Part XII, Line 2d - Other Adjustments:	Uncollectible pledges 214,391.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule J
(Form 990)

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

2021

Open to Public Inspection

Name of the organization
Pacific Legal Foundation

Employer identification number
94-2197343

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	**4c**		No
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		No
b	Any related organization? . . . . If "Yes," on line 5a or 5b, describe in Part III.	**5b**		No
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		No
b	Any related organization? . . . . If "Yes," on line 6a or 6b, describe in Part III.	**6b**		No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

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

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 Steven D Anderson President and CEO	(i)	464,301	50,000	0	34,800	22,638	571,739	0
	(ii)	0	0	0	0	0	0	0
2 John M Groen Executive Vice President	(i)	307,324	5,000	0	12,430	18,183	342,937	0
	(ii)	0	0	0	0	0	0	0
3 Todd F Gaziano Chief of Legal Policy & Research	(i)	247,032	20,000	0	10,640	17,813	295,485	0
	(ii)	0	0	0	0	0	0	0
4 Larry G Salzman Secretary and Director of Litigation	(i)	230,497	5,000	0	9,400	21,014	265,911	0
	(ii)	0	0	0	0	0	0	0
5 James S Burling Vice President Legal Affairs	(i)	229,908	0	0	9,100	17,921	256,929	0
	(ii)	0	0	0	0	0	0	0
6 Steve Simpson Senior Attorney	(i)	230,929	0	0	9,200	12,329	252,458	0
	(ii)	0	0	0	0	0	0	0
7 Charles E Wilcox IV Treasurer and CFO/COO	(i)	221,866	5,000	0	9,066	12,343	248,275	0
	(ii)	0	0	0	0	0	0	0
8 Joshua P Thompson Director of Legal Operations	(i)	211,187	0	0	8,440	23,118	242,745	0
	(ii)	0	0	0	0	0	0	0
9 Doug Kruse Senior Director of Development	(i)	207,907	0	0	8,300	1,535	217,742	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
Pacific Legal Foundation

Employer identification number
94-2197343

Part 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 determining noncash contribution amounts
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	37	997,880	Fair Market Value
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 ▶ (Food/Beverage)	X	1	4,500	Fair Market Value
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		No
b If "Yes," describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b If "Yes," describe in Part II.			
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE O (Form 990) Department of the Treasury Internal Revenue Service	**Supplemental Information to Form 990 or 990-EZ** Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047 **2021** **Open to Public Inspection**

Name of the organization Pacific Legal Foundation	Employer identification number 94-2197343

Return Reference	Explanation
Form 990, Part III, Line 1, Description of Organization Mission:	Pacific Legal Foundation (PLF) litigates nationwide to secure all Americans' inalienable rights to live responsibly and productively in their pursuit of happiness. PLF combines strategic and principled litigation, communication, and research to achieve landmark court victories enforcing the Constitution's guarantee of individual liberty.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	PLF attorneys directly represented clients in the following cases furthering the Foundation's mission to protect and enhance individual liberty. The cases fall into three main categories: property rights; separation of powers; and equality and opportunity. In all cases, actions attributed to PLF were done by PLF attorneys properly admitted to each jurisdiction. Property Rights: A society cannot flourish and individuals cannot advance their private interests without individual rights to create and productively use property. PLF litigates to secure the right to the productive and ordinary use of land; prevent governments from taking property; fight unconstitutional or unlawful regulatory requirements; promote balance in environmental laws; and stop unreasonable searches and seizures. Adamski (Pietro Family Investments, LP) v. California Coastal Commission (CCC). Chris Adamski and Mike Pietro bought four properties in the county, planning to develop two houses to sell, and build one house for each of them. The CCC refused permits for three of the lots because Adamski and Pietro couldn't prove with 100% certainty that their land contains no archeological resources. The CCC effectively banned basements in the area and illegally expanded their oversight of local building regulations. Because the CCC has neither the jurisdiction nor the right to create arbitrary new land use laws through permitting, PLF is suing on behalf of Adamski and Pietro in state court. The trial court denied relief, and PLF appealed. Because the case is pending, it is premature to seek fees. Andrews v. City of Mentor, Ohio. Charles Andrews owns 16 undeveloped acres of land in Mentor, Ohio. He sought a zoning change to a higher residential density zone to allow profitable development of the land. The City denied his request, making economically viable use of the land impractical. Andrews sued and lost in federal district court. PLF took over representation of Andrews to appeal to the Sixth Circuit, arguing that his property interests entitle him to allege an unconstitutional taking and violation of due process, and that the city's unfair treatment violates the Constitution's equal protection clause. The Sixth Circuit issued a favorable decision. The case is closed. PLF did not seek or recover fees. Ariyan v. Sewerage & Water Board of New Orleans. The Ariyans secured a multi-million dollar just compensation award in state court but the government has delayed payment for several years. They sued, arguing that the Fifth Amendment entitles them to certain and timely just compensation. The courts denied them relief PLF took over the case and filed a petition for rehearing en banc in the Fifth Circuit Court of Appeals, which was denied. PLF will petition the Supreme Court, arguing that the Fifth Amendment Takings Clause is self-executing and a court ordered judgment is a secondary property interest that cannot be taken without just compensation. Because litigation is ongoing, it is premature to seek fees. Ballinger v. City of Oakland, California. Representing Oakland homeowners, PLF filed a lawsuit challenging an ordinance requiring rental owners to make cash payments to tenants who must relocate when the owner wants to occupy the property. This is an unconstitutional taking under the Fifth Amendment that affects all homeowners who are currently renting units or considering doing so. The complaint was filed in federal court, then dismissed. PLF appealed to the Ninth Circuit, which issued an adverse decision. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. Benedetti v. County of Marin, California. Before they may build a family home on the rural property they have owned for years, the Benedetti family-brothers Arron and Arthur who inherited the estate of their father, Willie-must first agree that they will be "actively and directly engaged in agriculture and must record a restrictive covenant that they and all future owners of the home will be farmers or ranchers forever. This requirement, part of a local land use plan, places an unconstitutional condition on the Benedetti's liberty and property rights. PLF sued on their behalf in state court. Because litigation is ongoing, it is premature to seek fees. California v. EPA/South Carolina Coastal Conservation League v. EPA/Conservation Law Foundation v. EPA/Waterkeeper Alliance v. EPA. PLF represents Mike and Chantell Sackett (see Sackett v. U.S. Environmental Protection Agency, below) as proposed defendant-intervenors in multiple lawsuits challenging the Trump Administration's new definition of waters of the United States. PLF would argue that a nationwide injunction should not prevent implementation of the rule. After litigating whether the Sacketts would be allowed to intervene, the Supreme Court granted certiorari in the Sacketts' own case, eliminating their interest in these lower court cases. PLF voluntarily withdrew their motions. These cases are closed. PLF did not seek or recover fees. Cedar Point Nursery v. Gould. Representing a California nursery and packing company, PLF sued to challenge a regulation issued by the Agricultural Labor Relations Board that allows union organizers to access an employer's premises for the purpose of soliciting employees to join the union. PLF argues that this is an unconstitutional taking and further violates the Fourth Amendment's prohibition on unreasonable seizures. After losses in the trial court and the Ninth Circuit, PLF filed a petition for writ of certiorari, which was granted. Victory! The Supreme Court ruled 6-3 that the access regulation was a physical taking. The Court remanded to lower courts for further proceedings consistent with the ruling and awarded PLF $300 in costs. On remand, the district court entered judgment in favor of Cedar Point. PLF settled for $800,000 for total attorneys' fees and costs, which will be received in the next fiscal year. El Papel v. City of Seattle. PLF represents several Seattle landlords in a federal lawsuit challenging state and city rules that prohibit landlords from evicting tenants. The rules, adopted in response to the pandemic, violate landlords' rights to freely use and occupy their property. Governments shouldn't use overly broad emergency action to force landlords-or any businesses-to house non-paying or disruptive tenants against their will. There are other solutions that the government can leverage, such as rental assistance, that respect the rights of property owners while responding to the needs of tenants. The parties filed cross-motions for summary judgment. The magistrate recommended that PLF's motion be denied and PLF filed objections. Because this case is pending, it is premature to seek fees. Fakreddine v. Sabree. PLF represents Fadi Abi Fakhreddine and Old Joy Investment Co., Inc., in the Sixth Circuit Court of Appeals, alleging that the government unconstitutionally took surplus equity when it foreclosed on two parcels of property and then gave them to the Detroit Land Bank. The land bank sold the properties for a substantial profit, all of which it kept. The former owners received nothing, losing all their invested equity without compensation. Because this case is pending, it is premature to seek fees.

Return Reference	Explanation
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Foss v. City of New Bedford, Massachusetts. Financially struggling senior citizen Deborah Foss used her life savings to buy a home. When she could not pay part of her 2016 tax debt, the city initiated a "tax taking," meaning the debt began accruing 16% annual interest, subsequent tax bills, and fees. The city sold its tax lien to a private investment company for $9,626-the amount Deborah owed the city. The company immediately started the foreclosure process and the court foreclosed on the lien in September 2019, granting absolute title to the investor. The property's market value is $241,600, and, by the time of foreclosure Deborah owed about $30,000, including fees, interest, and penalties. State law allows the company both to take her home and to keep the equity of $210,000. PLF sued on behalf of Deborah in state court. The cite removed the case to federal court. Because this case is pending, it is premature to seek fees. Foster v. U.S. Department of Agriculture. Arlen and Cindy Foster are third-generation farmers in Miner County, South Dakota. They conserved their land, including planting a tree line to prevent erosion. In the winter, deep snow drifts pile in the tree belt and come spring, the melting snow collects in a farm field. A federal agency ruled that the resulting mud puddle is a federally protected wetland and forced the Fosters to choose between farming their property and maintaining eligibility for federal benefits such as crop insurance. PLF represents the Fosters in federal court to challenge the Natural Resources Conservation Service's refusal to review whether one of the Fosters' farm fields contains a federally regulated wetland. The parties conducted discovery and filed cross-motions for summary judgment. Because this case is pending it is premature to seek fees. Friends of the Crazy Mountains v. Erickson. Several activist groups sued the Forest Service and a private landowner in federal court, seeking to cancel a voluntary agreement to resolve conflict over public access to the Crazy Mountains across private property. The groups want the Forest Service to aggressively pursue claims of a possible easement across the landowners' property, even though the agency never formally established one. PLF represents private property owners M Hanging Lazy 3, LLC and Henry Guth, Inc. to argue that the process of formally establishing a public easement cannot be circumvented by suing an agency under the Administrative Procedures Act and an easement established by prescription is a taking requiring just compensation. The parties filed cross-motions for summary judgment and the court ruled in favor of the landowners' private property rights. Because this case is pending, it is premature to seek fees. Garrett v. City of New Orleans, Louisiana. PLF represents homeowners in a federal takings/due process lawsuit against the City of New Orleans, which demolished their property without notice, hearing, or compensation. The federal district court dismissed their case on the grounds that the now-defunct Williamson County doctrine requires them to exhaust state remedies before bringing a federal case. PLF took over the case on appeal to the Fifth Circuit Court of Appeals, which reversed and remanded for further proceedings in the district court by local counsel. PLF's role is concluded. PLF did not seek or recover fees. Hall v. Meisner. PLF represents several former Oakland County, Michigan, homeowners who lost their homes to tax foreclosure. Instead of selling the homes at auction, the City of Southfield took title to the properties by paying only the tax debt then gave the properties free of charge to a company-controlled by city officials-that took large windfalls at the expense of the former owners. The owners sued to recover the equity in their homes but the trial court dismissed their claims. PLF took over the case and appealed to the Sixth Circuit, arguing that the City and related companies violated the former owners' constitutional rights and the doctrine of unjust enrichment when they took valuable homes that were worth more than the encumbering property tax debts. Because this case is ongoing, it is premature to seek fees. Iten v. County of Los Angeles. PLF represents Howard Iten, a retired auto mechanic who depends on rental income from a single commercial property in Lawndale, California. His current tenant is an auto repair franchisee who refused to pay rent during the pandemic, even though his business remained open the entire time. Iten cannot evict him under Los Angeles County's commercial eviction moratorium, which allows tenants to avoid paying current or back-rent until a full year after the moratorium expires and need never pay interest or fees. The moratorium undermines the lease contract without accomplishing anything to curb the emergency that supposedly justified its enactment. PLF filed a federal lawsuit to assert Iten's rights under the federal Constitution's Contract Clause. The court dismissed the case and PLF appealed to the Ninth Circuit. Because this case is ongoing, it is premature to seek fees. Johnson v. City of East Orange, New Jersey. In 2014, Lynette Johnson purchased commercial property in East Orange, N.J. for $55,000 and spent another $16,000 for architectural plans and permits for renovations. Notices of her tax assessments and eventual tax lien and foreclosure were sent only to that property address, not to Johnson's residential address where she has lived (and paid taxes) for nearly thirty years. When the city foreclosed on the tax lien in 2018, she owed a little under $20k. The city sold the property to a private investor for $101,000 and kept all the proceeds. Representing Johnson, PLF filed a lawsuit in state court alleging that the city committed a taking requiring just compensation. Because this case is ongoing, it is premature to seek fees. Lent v. California Coastal Commission. PLF attorneys took over this case on appeal to challenge a $4.2 million fine imposed by the California Coastal Commission for an alleged access violation. When government demands that private property owners provide public access across and on their land, the Constitution requires that the government pay for it. The California Court of Appeal issued an adverse decision and PLF filed a petition for rehearing. The court modified its opinion but denied rehearing, and subsequently denied PLF's petition for review in the California Supreme Court. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. Medeiros v. Virginia Dept. of Wildlife Resources. James Medeiros's property is posted with "No Trespassing" signs yet has been overrun frequently by hunting dogs and their owners. PLF represents James and other property owners with posted land to challenge the Commonwealth's so-called "right to retrieve" law, which allows sportsmen to enter private property any time of day, any time of year, to retrieve their hunting dogs, without needing to obtain the landowner's consent. The lawsuit filed in state court argues that this law effects a per se physical taking in violation of the state and federal rights against uncompensated takings. The government demurred and PLF filed an opposition. Because this case is ongoing, it is premature to seek fees. Masucci v. Judy's Moody. Judy's Moody LLC is a holding company owned by Keith Dennis that holds title to his coastal home in Maine. For over 400 years, coastal property owners in Maine have held title to the intertidal zone (land between the mean high tide line and the low tide line). In 2021, activists unhappy with this settled law sued, seeking a judicial declaration that all intertidal zones on Maine's coastline are public property. PLF represents Judy's Moody to argue that the right to control access to private property is an essential property right and that changing hundreds of years of settled private property rights raises serious Takings Clause concerns. The court ruled in favor of Judy's Moody that private property owners, not the state, own the intertidal zone, but allowed one part of the activists' lawsuit to continue. PLF moved for reconsideration on the last issue and litigation continues on the scope of the public easement. Because this case is ongoing, it is premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	New Mexico Cattle Growers Association v. U.S. Fish and Wildlife Service. In 2015, PLF submitted to the U.S. Fish and Wildlife Service a petition to delist the Southwestern willow flycatcher as an endangered species because a scientific study showed that the flycatcher was not a separate subspecies. The Service denied the petition and refused to define the standards necessary for a population to qualify as a listable entity under the Endangered Species Act. This "we know when we see it" approach to taxonomy is arbitrary and capricious. PLF represents the New Mexico Cattle Growers Association, whose members are heavily burdened by critical habitat designations, in a lawsuit challenging the flycatcher listing in the district court for the District of Columbia. The case is stayed pending rulemaking. Because this case is ongoing, it is premature to seek fees. Northern New Mexico Stockman's Association v. U.S. Fish and Wildlife Service. Challenging the Fish and Wildlife Service's designation of critical habitat for the New Mexico meadow jumping mouse, in violation of the Endangered Species Act and the

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	Appointments Clause of the Constitution. The designation is illegal because the Service failed to properly consider the economic impacts of the designation prior to adopting the final rule. The Service also failed to exclude any areas from the designation based on the subset of economic impacts that it did consider. PLF filed a complaint in federal court. The trial court ruled in favor of the government and PLF filed a motion to alter or amend the judgment. When this was denied, PLF appealed to the Tenth Circuit, briefed the case and orally argued. The court issued an adverse decision and PLF's petition for rehearing en banc was denied. Because this case is pending, it is premature to seek fees. Pakdel v. City and County of San Francisco. A city ordinance requires anyone who converts a tenancy-in-common apartment interest into a condominium interest to give any existing non-owning tenant a right to a lifetime lease. On behalf of apartment owners Peyman Pakdel and Sima Chegini, PLF is challenging the law as an unconstitutional taking and a violation of privacy interests protected by substantive due process and the Fourth Amendment. After lower courts held the case wasn't ripe. PLF filed a petition for writ of certiorari. Victory! The Supreme Court granted the petition, reversed the Ninth Circuit, and remanded the case for further proceedings on the merits, specifically directing the lower courts to review the Pakdels' claims under the doctrine established in Cedar Point Nursery v. Hassid (see above). PLF was awarded $300 in costs for the Supreme Court litigation, which will be received in the next fiscal year. Because litigation is ongoing on remand, it is premature to seek additional fees. Pavlock v. Indiana. The Pavlock family has owned property along Indiana's Lake Michigan shoreline for generations. Last year, a ruling by the Indiana Supreme Court redefined state law to move lakefront owners' property lines from the water's edge or below to the lake's ordinary high-water mark, turning large swaths of private beach into public property without compensation. That judicial decision took their property even though the Pavlocks were not parties to the 2018 case. Because a court, like the rest of the government, cannot take private property without paying for it, the Pavlocks are fighting back. Representing the Pavlocks, PLF filed a federal lawsuit filed to restore beachfront property rights. The trial court granted the state's motion to dismiss and PLF appealed to the Seventh Circuit, which issued an adverse decision. PLF will file a petition for writ of certiorari. Because this case is pending, it is premature to seek fees. Perez v. Wayne County, Michigan. In 2012, Erica Perez and her father bought a property containing a four-unit apartment home and a dilapidated single-family home in Detroit for $60,000. They spent three years fixing up the property for renters, with plans to move there themselves when her father retired. Though they paid property taxes each year, they unknowingly underpaid their 2014 taxes by $144. By 2017, Wayne County tacked on another $359 in interest, penalties, and fees, foreclosed on their property, sold it for $108,000 and kept every cent. PLF sued in federal court, challenging the tax surplus forfeiture law an unconstitutional under the Takings and Excessive Fines Clauses. After the Michigan Supreme Court's favorable decision in Rafaeli v. Oakland County (see below), PLF moved for summary disposition. Because this case is pending, it is premature to seek fees. Preserve Responsible Shoreline Management v. City of Bainbridge Island, Washington. PLF took over representation of Bainbridge Island homeowners to challenge the city's shoreline regulations as violating multiple statutory and constitutional provisions. The case was stayed pending resolution of a related case and when that case was decided adverse to the homeowners in 2017, the stay was lifted, and the parties briefed some preliminary procedural issues. After an adverse decision, PLF sought review in the Washington Supreme Court and the U.S. Supreme Court, which was denied. The case returned to the trial court for litigation on the merits. PLF submitted briefs and orally argued the case. The trial court held in favor of the City and PLF appealed. Because this case is pending, it is premature to seek fees. Rafaeli, LLC v. Oakland County, Michigan. After filing an amicus brief in the appellate court, PLF took over representation of Rafaeli, LLC, and Andre Ohanessian to ask the Michigan Supreme Court to review a lower court decision that permits counties to confiscate entire properties to satisfy tax debts without refunding any of the surplus proceeds of the sale to the former owner. This confiscation violates the federal and state constitutional provisions that prohibit the government from taking private property for public use without just compensation. The court unanimously ruled in favor of Rafaeli, eliminating the ability of the state to steal its citizens' home equity. The case is now proceeding as a class action in trial court, led by local counsel. Because this case is pending, it is premature to seek fees. Ralston v. County of San Mateo. The case is a follow-on to PLF's win at the Supreme Court last term in Pakdel v. County of San Francisco (see above). Randy Ralston and Linda Mendiola own vacant property in a residentially-zoned area of San Mateo County. The county's Local Coastal Program flatly forbids any development on the property. Ralston sued in federal court alleging a taking without just compensation but the court dismissed it because he had not filed an application for a building permit and received the final decision whether it would allow the development (an inevitable refusal). PLF represents Ralston on appeal to the Ninth Circuit. Because this case is pending, it is premature to seek fees. Riddick v. City of Malibu, California. PLF represents the Riddick family, which seeks to build an "Accessory Dwelling Unit" (ADU) for Mrs. Riddick's elderly and disabled mother. Despite the state law, the written support of the Riddicks' HOA and all surrounding neighbors, and $40,000 spent on geologic surveys and other permit requirements, the Malibu Planning Commission denied their application for a coastal development permit and a reasonable disability accommodation. However, state law dealing with ADUs fully preempts local restrictions. PLF then filed a lawsuit demanding that the city and comply with state law and issue the permit. Because this case is pending, it is premature to seek fees. Sackett v. Environmental Protection Agency. In 2012, PLF won a Supreme Court case vindicating Mike and Chantell Sacketts' right to challenge the EPA's assertion of jurisdiction over alleged wetlands on their property. PLF continued to represent the Sacketts on remand and the trial court ultimately ruled that their property did contain wetlands under a test far removed from the text of the Clean Water Act. The Ninth Circuit affirmed. PLF filed a petition for writ of certiorari, which was granted to determine the test for whether "navigable waters of the United States" exist on private property. Because this case is pending, it is premature to seek fees. Santa Barbara Channelkeeper v. State Water Resources Board. PLF took the case to defend the groundwater rights of Robin Bernhoft and other homeowners in Ojai, California, against litigation by the city of Ventura, 20 miles away, to take or curtail those rights without due process or just compensation. The lead PLF attorney on the case left the foundation and PLF concluded its representation. PLF did not seek or recover fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Seider v. City of Malibu, California. Dennis and Leah Seider were confronted by trespassers constantly traversing their beachfront property along the California coast and then refusing to leave because the land is not marked as private property. When the Seiders sought to put up a sign, the city said it was not permitted. Represented by PLF, they filed a complaint in federal court, challenging the city's restriction on signs marking where public access ends and private property begins at their beachfront home. Americans do not need government permission to mark the boundaries of their private property and enforce their fundamental right to exclude trespassers. The court granted the city's motion to dismiss. PLF appealed, filed briefs, and orally argued. The Ninth Circuit issued an adverse decision and PLF plans to file a petition for rehearing en banc. Because this case is pending, it is premature to seek fees. Shands v. City of Marathon, Florida. The City of Marathon took the Shands family's property in the Florida Keys and sought to avoid liability for just compensation by promising credits towards some possible building permit somewhere else in Monroe County at some indeterminate time in the future. Representing the Shands family, PLF sued in state court to establish that "transferable development rights" do not allow a government to avoid a finding of a taking, and, moreover, that they are not just compensation because "just compensation" equals financial compensation, not a chit to be traded for hard-to-define value. PLF represented the Shands at trial, which issued an adverse decision. PLF appealed and filed briefs. Because this case is pending, it is premature to seek fees. Sheffield v. Bush. Charles Sheffield and Merry Porter own beachfront homes in Surfside Beach, Texas. In March 2021, without prior notice or compensation, the Texas General Land

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	Office moved the public beach boundary at Surfside Beach to 200 feet inland of the low tide. This expansion of the beach converts Charles and Merry's residential properties into public property, taking away their privacy rights and ability to use and repair their properties. PLF represents Charles and Merry in a federal lawsuit arguing that government cannot turn private land into a public park without just compensation or due process. After an adverse trial court decision, PLF appealed to the Fifth Circuit. Because this case is pending, it is premature to seek fees. State of California v. Bernhardt/Center for Biological Diversity v. Bernhardt/Animal Legal Defense Fund v. Bernhardt. In 2019, the Department of Interior changed the way that it applies the Endangered Species Act by rescinding an illegal rule. The changes offered additional protections for property owner and incentivized property owners to assist in the recovery of species by loosening restrictions on the ways that they can productively use their property. Seventeen states and environmental groups sued to overturn the changes. Representing Ken Klemm, his company Beaver Creek Buffalo Co., and the Washington Cattlemen's Association, PLF successfully intervened in the lawsuits to maintain these protections for property owners. The CBD and ADLF cases were dismissed. The remaining cases are stayed while the agencies engage in further rulemaking. PLF opposed further motions to stay proceedings. The court agreed and lifted the stays. Litigation is ongoing. Because these cases are pending, it is premature to seek fees. State of Colorado v. U.S. Environmental Protection Agency. Representing PLF clients Mike and Chantell Sackett (see Sackett v. Environmental Protection Agency, above), PLF intervened in a lawsuit brought by the state of Colorado to challenge EPA's navigable waters rule. The Sacketts seek to intervene to defend the portion of the rule that defines "adjacent wetlands." Under the challenged rule's definition of "adjacent wetlands," the Sacketts' Idaho property is excluded from agency authority under the Clean Water Act. Its lack of surface water connection to any other jurisdictional water and its separation from the closest surface water by an impermeable artificial barrier are features which preclude Clean Water Act jurisdiction under the new rule. This exclusion affects landowners across the United States. The Tenth Circuit ruled in favor of the landowners but did not reach the statutory or constitutional issues. The district court agreed with both parties to halt proceedings pending agency rulemaking and administratively closed the case. PLF did not seek or recover fees. State of Hawaii v. Williams. Don Williams purchased property in Maui in 1994 and then rented it to the State, relying on the income to provide for his family. The Hawaii's Harbors Division exercised its eminent domain power to take the property that the State was already leasing from Williams. Then the state improperly used the "undivided fee" rule when it appraised William's property at $2.67 million and excluded information about the property's income-generating potential. As the result of two trial court rulings, Williams may owe the state more than $1 million for the taking of his own property. PLF represents Williams in the Hawaii Court of Appeals. Because this case is pending, it is premature to seek fees. Stavrianoudakis v. California Department of Fish and Wildlife. PLF represents falconers and a falconry conservancy organization in a federal lawsuit to challenge state and federal rules requiring warrantless inspection of their homes (a Fourth Amendment violation) and prohibiting photography or filming of falcons for commercial purposes (a First Amendment violation). The lawsuit also challenges the promulgation of these rules by a sub-level bureaucrat as a violation of the Constitution's Appointments Clause. The court dismissed the Fourth Amendment claims but held that the First Amendment claims are likely to succeed and denied the state's motion to dismiss on that basis. The case is stayed pending possible settlement. Because this case is pending, it is premature to seek fees. Tyler v. Hennepin County, Minnesota. When crime moved into Geraldine Tyler's Minneapolis neighborhood in 2010, she hastily moved out, leaving behind her one-bedroom condo. While Geraldine and her family focused on her health and safety, unpaid property taxes and penalties piled up. By 2015, the tax debt total had grown to $15,000. The county seized her condo and sold it the following year for $40,000. Even though Geraldine owed only $15,000, the county kept the surplus from the sale. PLF represents Geraldine, now 93 and in an assisted-living facility, in the Eighth Circuit Court of Appeals, challenging this government-sanctioned home equity theft in Minnesota. The court issued an adverse decision and PLF filed a petition for rehearing en banc, which was denied. PLF will file a petition for writ of certiorari. Because this case is pending, it is premature to seek fees. United States v. LaPant. PLF joined this litigation alongside LaPant's private counsel. Jack LaPant is an elderly property owner and farmer targeted by a Clean Water Act enforcement suit for allegedly illegal plowing. PLF argues that plowing farmland to grow wheat, using normal farming practices, without an Army Corps wetland permit does not violate the Clean Water Act, and, even if it is a technical violation, should not incur any significant penalty. The parties filed a Notice of Lodging Proposed Consent Decree and Settlement, the conditions of which are being fulfilled. PLF's role in the case concluded. PLF did not seek or recover fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Vondra v. City of Billings, Montana. Billings passed an ordinance requiring all licensed massage therapy business owners, including home-practitioners, to agree to warrantless, unannounced searches and seizures as a condition of doing business. Refusal of even one such invasive search could result in fines, loss of license, or jail. Enforcement officers can open containers and cupboards, including employee and client lockers, to look for evidence that anyone broke any law or regulation, civil or criminal. This includes client records, which often contain sensitive medical and insurance information. PLF represents Theresa Vondra, a licensed massage therapist, in a federal lawsuit arguing that governments cannot pursue social goals like fighting crime through warrantless fishing expeditions at the expense of livelihoods and property rights. Because this case is pending, it is premature to seek fees. Wall v. California Coastal Commission. In 2018, the Wall family wanted to build a swimming pool next to their home on their property in Hollister Ranch, California. Like all landowners within the 14,500-acre, century-old working cattle ranch, the Walls needed a permit. Santa Barbara County approved the project; however, the California Coastal Commission denied the permit, asserting that the construction would violate public access rules even though the Walls' property is nearly a mile from the shoreline and no one has ever used their property to get to the coast. PLF filed a petition for writ of mandate and complaint in state court. The court held that approval of the Walls' permit should be conditioned on an in lieu public access fee. Because no fee is permissible, PLF appealed. The Court of Appeal affirmed and remanded to the Commission for a do-over. The Commission conditioned the pool permit on payment of $5,000 as an "in-lieu" fee for public access and to allow Native American observers access to ensure excavation does not disturb any artifacts. PLF is considering further litigation and did not seek or recover fees for the state court litigation. Wayside Church v. County of Van Buren. In Michigan, when landowners fail to pay their property taxes, local governments take the property, sell it, and keep all the profits-no matter how small the debt or how valuable the property. As a result, local governments profit handsomely over the misfortune of their residents. For example, a few years ago, Wayside Church lost a piece of land worth a little over $200,000. Even after deducting outstanding tax debts, interest, penalties, and fees, Van Buren County made $189,250 in profit by foreclosing and auctioning the property. Having lost in the lower courts, PLF took over representation of Wayside Church and others who lost their homes and equity to file a petition for writ of certiorari in the U.S. Supreme Court. The Court denied the petition. PLF successfully moved to reopen the case in the trial court and filed an amended class action complaint. The county filed an interlocutory appeal, which is pending in the Sixth Circuit. Because this case is pending, it is premature to seek fees. Wilkins v. United States. PLF represents Montana residents Larry Wilkins and Jane Stanton, both of whom own property adjacent to the Bitterroot National Forest. The government invaded their property interests by advertising a public access road across their land, resulting in trespassing, illegal hunting, and other injuries. They sued in a quiet title action to determine the scope of an easement held by the United States over their private land. This is a significant issue for all private property owners whose property abuts federal land. Rejecting favorable findings and recommendations by a magistrate, the trial court ordered dismissal

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	of the case on statute of limitations grounds. The court denied PLF's motion to alter or amend the judgment but also clarified its ruling for appeal. PLF appealed to the Ninth Circuit Court of Appeals, filed briefs and conducted oral argument. The court issued an adverse decision and denied PLF's petition for rehearing. PLF filed a petition for writ of certiorari, which was granted. Because this case is pending, it is premature to seek fees. Yim v. City of Seattle. PLF represents owners of several small rental properties to challenge the constitutionality of Seattle's "Fair Chance Housing Ordinance," which restricts a residential landlord from considering a tenant applicant's criminal history. PLF filed the complaint in Washington state court and Seattle removed it to federal court. The parties filed cross-motions for summary judgment. While these were pending, Seattle successfully moved to certify the question of what standard of review is appropriate to the Washington Supreme Court and the federal litigation was subsequently stayed. After the state court answered that question, the federal court granted the city's motion for summary judgment. PLF appealed to the Ninth Circuit. Because the case is pending, it is premature to seek fees. Zito v. North Carolina Coastal Resource Commission. When Michael and Cathy Zito's beach home burned to the ground, they wanted to rebuild it on the same footprint. The town and state refused to give permission to build anything at all because the home would be too close to the ocean to meet more recent setback requirements, even though neighboring homes sit just as close to the water. The Zitos can use their property only for tent camping, while the town enjoys their lot as public beachfront open space, free of charge. PLF filed a complaint in federal court, arguing that this violates the Fifth Amendment and the North Carolina Constitution's prohibitions on government takings of private property without just compensation. The case was dismissed on sovereign immunity grounds. The Fourth Circuit affirmed. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Separation of Powers: The Constitution's structure is designed to protect liberty by limiting the scope of federal authority and establishing a separation of legislative, executive, and judicial powers. Other key provisions such as the Necessary and Proper Clause, the Commerce Clause, and express guarantees of due process ensure that those who govern us do not exceed their constitutionally limited authority when enacting and enforcing the law. PLF fights to end the modern administrative state, including limiting judicial deference to legislative and administrative judgments; restore separation of powers against improper delegation of authority to bureaucrats and accountability when those bureaucrats exceed their authority; defining the limited scope of federal power under the Commerce Clause; reviving the doctrine of enumerated powers; and ensuring due process of law. Bikeyah v. Trump. Representing landowners, hunters, outdoor sportsmen, and ranchers, PLF attorneys successfully moved to intervene in this case brought by environmentalists to challenge the President's authority to rescind or reduce previously designated national monuments and filed briefs in the case. The court administratively closed the case while the Department of the Interior reviews the designations; parties must file status reports monthly. Because this case is pending, it would be premature to seek fees. Bradford v. Walsh. Duke Bradford owns and operates opened Arkansas Valley Adventures, a Colorado company that offers outdoor experiences such as rafting trips. With atypical, seasonal workweeks, guides earn a flat fee per trip based on the federal minimum wage plus a fixed wage above that rate, and gratuities from customers. Because Colorado's rivers flow through federal land, rafting businesses obtain special use permits, for which they pay a fixed percentage of service fees. The U.S. Department of Labor ordered all federal contractors to pay a $15-per-hour minimum wage, plus overtime and defines "contractors" to include 45,000 private firms that provide concessions or recreational services-like rafting outfitters-whose only ties to the federal government are special land use permits or licenses. Representing Bradford and the nonprofit Colorado River Outfitters Association, PLF filed a federal lawsuit challenging the order and sought a preliminary injunction. The court denied the preliminary injunction and PLF appealed. The Tenth Circuit reversed and enjoined the minimum wage order. Litigation continues in the trial court. Because this case is pending, it is premature to seek fees. Chambless Enterprises, LLC v. Center for Disease Control (CDC). The CDC adopted a national eviction ban, overstepping its lawful authority by exercising legislative power reserved to Congress and at the expense of struggling landlords who depend on rental income to make ends meet. PLF represents the Apartment Association of Louisiana and Chambless Enterprises, which owns and manages 725 rental units, including 14 apartment complexes and several single-family homes, in the cities of Monroe, West Monroe, Lakeshore and Calhoun, Louisiana. After the trial court denied the request for preliminary injunction, PLF appealed to the Fifth Circuit Court of Appeals and sought an injunction pending appeal, which the court granted. In light of the court's ruling in a related case striking down the eviction ban, the parties voluntarily agreed to dismiss the case after this victory. The case is closed. PLF settled for $20,000 in fees. Clementine Co. v. Cuomo. PLF took over representation of a group of small-venue live-performance theaters (with fewer than 200 seats each) in New York City that sued in the Federal District Court for the Southern District of New York to challenge unequal capacity restrictions imposed by Governor Andrew Cuomo's executive orders. PLF argued that executive orders that forbid theaters from opening at the same capacity as other venues that offer live performances-including restaurants, caterings halls, gyms, casinos, shopping malls, and churches-violate the First and Fourteenth Amendments. The district court dismissed the case as moot because the state lifted the restrictions. There was no appeal. PLF did not seek or recover fees. Clementine Co. v. DeBlasio. PLF represents small venue theatres and comedy clubs in Manhattan that seat fewer than 200 customers to challenge a law that forbids these venues from admitting customers without requiring proof of COVID-19 vaccination. However, if the venues were to host a church service, the city requires no proof of vaccination. This differential and restrictive treatment violates the First and Fourteenth Amendments. The unequal mandate burdens and stigmatizes businesses that already are struggling to rebound from the city's lockdown policies. PLF sued in federal district court and sought a preliminary injunction. The preliminary injunction was denied. Litigation is ongoing. Because this case is pending, it is premature to seek fees. Conservation Law Foundation v. EPA. Several environmental groups sued the EPA and Army Corps of Engineers to invalidate the Trump Administration's regulations redefining "navigable waters" under the Clean Water Act. PLF represents Mike and Chantell Sackett as defendant-intervenors to defend the portion of the new rule that removes their Idaho property from Clean Water Act regulation. In light of a ruling in a related case, the court remanded this case to the agencies to consider revisions to rule in light of the change in Administration and dismissed the case. The case will be closed. PLF did not seek or recover fees. Conservation Law Foundation, et al., v. Biden, et al. PLF represents a coalition of fishing trade associations as proposed defendant-intervenors to defend the President's proclamation lifting fishing restrictions within national monument. They are countering the interests of whale-watching groups that seek to eliminate all commercial fishing within a 5000 square mile area of ocean that commercial fisheries have historically relied upon. If they succeed, it will have a substantial negative effect on local economies that rely upon the fisheries. The trade associations' motion to intervene is pending. The case was stayed pending government action, and subsequently dismissed. The case is closed. PLF did not seek or recover fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Consumer Financial Protection Bureau (CFPB) v. Townstone Financial, Inc. PLF represents Townstone Financial, Inc. and its CEO and principal shareholder, Barry Sturner, to defend against a federal lawsuit brought by the CFPB. The agency alleges that discussions on a Townstone-sponsored radio show and podcast concerning crime, policing, and real estate in economically depressed neighborhoods in Chicago had the effect of discouraging mortgage loan applicants based on race. The case includes statutory and First Amendment claims because CFPB radically expanded its authority beyond statutory bounds and in a way that threatens mortgage lenders' freedom of speech. As litigation is pending, it is premature to seek fees. Doe v. U.S. Dept.

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	of Justice. PLF represents John Doe and the Alliance for Constitutional Sex Offense Laws in a federal lawsuit to challenge a final rule issued by the U.S. Department of Justice imposing registration requirements under the Sex Offense Registration and Notification Act on those previously convicted of certain offenses. Doe's prior misdemeanor offense was expunged under California law, and he has no obligation to register as a sex offender under state law. In fact, it is impossible for him to do so. Nevertheless, the U.S. Attorney General asserts unlimited discretion to issue legislative rules, the authority to require Doe to register, and to presume Doe's guilt for a federal crime if he fails to do so. PLF filed a complaint in federal court and moved for a preliminary injunction. Because litigation is pending, it is premature to seek fees. Federal Trade Commission (FTC) v. Credit Bureau Center, LLC/FTC v. Consumer Defense, LLC/FTC v. Elite IT Partners. After the Supreme Court ruled that the FTC cannot obtain disgorgement as a remedy under one provision its authorizing statute, the Commission moved to achieve the same remedy under a different provision (Section 19). Because Section 19 plainly does not permit such a remedy, PLF took over representation of defendants in the Seventh Circuit and district courts, solely to challenge the FTC's authority to impose disgorgement as a remedy for regulatory violations. Litigation is ongoing. Because these cases are pending, it is premature to seek fees. Fehily v. Biden. Commercial fishermen are regulated by the Endangered Species Act to protect marine life, the Magnuson Stevens Fisheries Act to safeguard against overfishing, and the Marine Sanctuaries Act, which allows multiple uses-including fishing-while comprehensively managing conservation of resources. But in October 2021, President Biden invoked the Antiquities Act to proclaim 5,000 square miles (3.2 million acres) of ocean as the Northeast Canyons and Seamounts Marine National Monument. The proclamation ignores limitations in the Act. The submerged land is not on federal lands. "Ecosystems and "biodiversity" are not protected objects under the Act. And the proclamation bans commercial fishing within those waters, a legislative power never delegated by Congress to the president. PLF represents Pat Fehily and Tim Malley, a 50-year fishing veteran and vessel owner in a federal lawsuit challenging this violation of the Constitution's separation of powers and threat to the right of commercial fishermen to earn an honest living. As litigation is ongoing, it is premature to seek fees. Ghost Golf v. Newsom. At Ghost Golf in Fresno, the weeks leading up to Halloween mark the peak season for the haunted house-themed miniature golf center. California Governor Gavin Newsom's shut down the business during the pandemic, causing the owners to go more than six months without income while still facing rental obligations and other business expenses. Worse, Gov. Newsom implemented this complex, arbitrary scheme without legislative authority or an expiration date. PLF represents Ghost Golf and another California small business owner in a lawsuit filed in state court. The court denied a motion for preliminary injunction and PLF appealed. The appellate court affirmed. Proceedings on the merits continue in the trial court, where PLF defeated a motion to dismiss. As litigation is ongoing, it is premature to seek fees. Goodwood Brewing Company, LLC v. Beshear. Kentucky Governor Andy Beshear used his emergency powers to unilaterally enact COVID-19-related policies. When the legislature passed three bills to limit the governor's use of pandemic-related emergency orders, Gov. Beshear sued, claiming these new laws unconstitutionally interfere with his broad emergency authority. Meanwhile, representing Goodwood Brewing Company and other breweries and restaurants, PLF filed a lawsuit in state court challenging the governor's enforcement of COVID-related orders which expired under the new legislation as violating the separation of powers. PLF prevailed and obtained a temporary injunction. The governor appealed and the appellate court transferred the case to the Kentucky Supreme Court, where PLF presented oral argument. The decision was largely favorable and the court remanded for further proceedings. Because this case is pending, it is premature to seek fees. Hanke v. Cardona. In the final months of the Trump administration, the president appointed several people, including Professors Steve Hanke and John Yoo, to serve on the National Board for Education Sciences (NBES)-a board that advises officials within the agency on research and funding priorities. But the U.S. Department of Education refused to deliver the appointees' signed commissions, which are proof of their valid appointments and refused to let the board meet. Unelected bureaucrats cannot keep rightfully appointed officials from meeting their obligations by ignoring their appointments. PLF represents Professors Hanke and Yoo in a federal lawsuit to end this bureaucratic gamesmanship and allow NBES directors to do their jobs. In response to the lawsuit, President Biden fired the professors and then, after their removal, delivered the commissions. These actions mooted the case. PLF voluntarily dismissed the lawsuit and did not seek or recover and fees. Hawkins v. Haaland. In 2013, the United States Bureau of Indian Affairs (BIA) and the Klamath Tribes entered into a protocol agreement in which the Bureau of Indian Affairs agreed not veto Tribal calls for the enforcement of state water rights held by the United States in trust for the Tribes. Since 2013, the Tribes have made yearly calls, the enforcement of which results in the near-total cut-off of irrigation for pasture in the Upper Klamath Basin of southern Oregon. PLF represents affected landowners in a challenge to the protocol agreement, arguing that the delegation of authority to the Tribes is an unlawful subdelegation of government authority from a federal agency to an Indian tribe and a "major federal action" requiring an environmental impact statement under federal law. The district court dismissed the case and PLF appealed to the D.C. Circuit, which affirmed. PLF filed a petition for rehearing and petition for writ of certiorari, both of which were denied. The case is closed. PLF did not seek or recover fees. Humbyrd v. Raimondo. The North Pacific Fishery Management Council proposed to permanently close an inlet's federal waters to commercial salmon fishing because the council deemed it too hard to coordinate management duties with the state. The council's members wield enormous federal authority yet are neither appointed as officers of the United States nor subject to appropriate oversight by the president or his officers. The Constitution forbids bureaucrats from exercising significant federal policymaking powers unless they are under the control of the president. On behalf of Wes Humbyrd and two other fishermen, PLF sued in federal court to restore their right to earn an honest living without interference by an illegally formed agency and its unlawful regulation. The case was consolidated with another, related case. PLF filed a motion for summary judgment, which was denied on standing grounds but the regulation was vacated in the companion case. Awaiting final judgment. Because this case is pending, it is premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Murphy v. Raimondo. PLF represents Maureen Murphy and John Huddleston in a federal lawsuit challenging the Census Bureau's authority to compel individuals, under threat of criminal prosecution, to provide private information through two sampling surveys. PLF argues that the open-ended statutes authorizing the Census Bureau to collect information through the American Community Survey and American Housing Survey violate the nondelegation doctrine, invade the right to privacy, and compel speech in violation of the First Amendment. PLF also argues that the Bureau's interpretations of the statutes and regulations should receive to deference from the court. PLF moved to certify a class action. Because this case is pending, it is premature to seek fees. Phillip B. v. Mike Faust, and Arizona Department of Child Safety (DCS). A troubled teen housed at a group home accused Mr. B of abusing another teen because Mr. B. placed his hand on the teen's shoulder to calm him down. An administrative law judge, after trial, exonerated Mr. B., a group home manager for troubled teens, of the child-abuse charge after DCS failed to prove the elements of the charge. DCS, a single-director agency, appealed the judge's decision to its director. The director deleted the judge's factual and credibility findings, and rejected the judge's conclusions of law. As a result, Mr. B.'s name was placed on the child-abuse registry for 25 years. The state trial court deferred to the director's (as opposed to the judge's) findings of fact. PLF represents Mr. B. to challenge the administrative adjudication scheme under the Due Process Clauses of the state and federal constitutions, and the Separation-of-Powers Clause of the Arizona Constitution. The court issued a favorable decision and DCS appealed. Because this case is pending, it is premature to seek fees. Skipper, et al. v. U.S.

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	Fish & Wildlife Service, et al. The Skipper family owns forestland in Clarke County, Alabama. In 1956 they voluntarily established the Scotch Wildlife Management Area for the state's wildlife conservation efforts and outdoor recreation. In February 2020, the U.S. Fish and Wildlife Service designated the Skipper family's land as critical habitat for the black pinesnake, thus reducing the land's value, triggering burdensome regulatory requirements, and penalizing them for their past conservation activities. The agency imposed these burdens based on one sighting of one snake over 25 years and sidestepped statutory cost-benefit requirements. On behalf of the Skipper family, Forest Landowners Association, and Goodloe family, PLF filed a federal lawsuit. The parties filed cross-motions for summary judgment. Because this case is pending, it is premature to seek fees. Skyworks, Ltd. v. Centers for Disease Control (CDC). In September 2020 the CDC adopted an order that prohibits certain evictions for non-payment of rent. It did so without lawful authority by exercising legislative power reserved to Congress, and at the expense of landlords who depend on rental income to make ends meet. PLF represents Skyworks Ltd. along with other landlords and management companies, in a federal lawsuit challenging the CDC ban in order to prevent the same unlawful expansion of power by the federal government in the future. The trial court agreed with PLF that the eviction ban is unlawful. The CDC appealed, and PLF cross-appealed. Both parties then dismissed the appeals in a settlement in light of the Supreme Court ruling that the national eviction ban was unconstitutional. PLF did not seek or recover fees. The case is closed. Tibbitts v. California Coastal Commission (CCC). David Tibbitts and his wife live in a small home near the ocean. After David became wheelchair-bound, his family wanted to raze the house and build a new, accessible dwelling. The CCC prevented the demolition unless the Tibbitts tore down a protective seawall. Both the seawall and the existing home are legal as is, as they predate the California Coastal Act. The CCC refused to schedule a hearing on the matter for over two years. On the Tibbitts' behalf, PLF filed a petition to compel the Commission to hold a hearing, and to revive due process protections in administrative hearings. The petition was denied and PLF filed a new complaint alleging due process violations. This prompted action from the Commission, which finally approved the permit. The due process claims remain in litigation. Because this case is pending, it is premature to seek fees. Twism Enterprises, LLC v. State Board of Registration for Professional Engineers and Surveyors. PLF represents Twism Enterprises, LLC in the Supreme Court of Ohio to challenge judicial deference to agency determinations. Twism Enterprises applied to the State Board of Registration for Professional Engineers for a certificate to provide engineering services. A statute requires Twism to designate one or more "full-time partners, managers, members, officers, or directors" to be responsible for its professional-engineering services. Twism used an independent contractor as its engineering manager and the Board denied Twism's application on that basis. The Court of Appeals held that it was required to defer to the Board's interpretation. Such deference violates the separation of powers, which authorizes only the judiciary to say what the law is. PLF petitioned the Ohio Supreme Court to review the case. The petition was granted and PLF filed briefs on the merits. Because litigation is ongoing, it is premature to seek fees. Waldron v. Cooper. When the COVID-19 pandemic struck, North Carolina Governor Roy Cooper unilaterally declared a state of emergency that only he is authorized to end. He issued a series of executive orders that shuttered most private bars (establishments which serve alcohol but not food), including Club 519. Represented by PLF, Club 519's owners, Crystal and Kenneth Waldron, sued in state court to challenge this arbitrary treatment of bars as unconstitutional under the state and federal constitutions. After a hearing where the judge seemed incline to grant PLF's request for a preliminary injunction, the governor reversed course and rescinded the order closing private bars. PLF voluntarily dismissed the case. PLF did not seek or recover fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Washington Cattlemen's Ass'n v. Environmental Protection Agency/Oregon Cattlemen's Ass'n v. Environmental Protection Agency/North Dakota v. Environmental Protection Agency/Pierce v. Environmental Protection Agency/ New Mexico Cattle Growers' Association v. EPA/Pasqua Yaqui Tribe v. EPA. The EPA issued an "internal guidance" document redefining jurisdictional waters under the Clean Water Act in violation of Administrative Procedure Act rule-making procedures and the U.S. Constitution. Representing cattlemen's associations whose members are adversely affected by the overly-expansive reach of the EPA's "Navigable Waters Rule," PLF filed complaints in Washington, Oregon, Minnesota (Pierce) and New Mexico, and intervened in existing litigation in North Dakota to overturn it. PLF successfully obtained a preliminary injunction in the Oregon case, which was then stayed pending agency action and the results of Pasqua Yaqui. The parties agreed to dismiss the Pierce case. The Washington and New Mexico cases is stayed. EPA issued a new rule on April 21, 2020. PLF filed supplemental complaints and a motion for preliminary injunction. Representing Mike and Chantell Sackett, PLF intervened in the Pasqua Yaqui case and filed a cross-motion of summary judgment. The Pasqua Yaqui court granted the parties' request for remand and the Sacketts' request to vacate the earlier decision. In all cases, PLF requested the federal government suspend its rulemaking pending resolution of Sackett v. EPA by the Supreme Court. Because litigation is ongoing in all these cases, it is premature to seek fees. Williams v. California Department of Fish & Wildlife. PLF represents Christopher Williams to challenges the state's denial of his transfer application for fishing gillnets. State law allows permits to transfer to qualified fishermen, but agency's new interpretation of the law requires applicants to demonstrate skills that only permit holders can legally perform, violating the law's requirement that the agency has a nondiscretionary duty to transfer his permit. PLF filed a lawsuit in state court. Because this case is pending, it is premature to seek fees. Wille v. Raimondo. PLF represents Hawaii residents involved in the local swim-with-dolphins industry as boat captains, dolphin guides, or therapists to challenge a rule issued by the National Marine Fisheries Service (NMFS) that prohibits swimming with or approaching spinner dolphins. The rule will destroy an entire industry without regard for the value individuals receive from interacting with the playful animals. PLF filed a lawsuit in federal district court in Maryland, arguing that the rule violates the Appointments Clause because it was issued by a NMFS career civil servant who is neither nominated by the President and confirmed by the Senate, nor appointed by a head of department or other entity competent to appoint "inferior" officers. Because this case is pending, it is premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Equality and Opportunity: PLF launched a multi-front campaign to halt the reemergence of governmental discrimination based on race, sex, or group entitlement and to advance a positive vision of civil rights with individual liberty at its core, centered on a demand to remove legal barriers that separate people from opportunity. PLF's goal is to free individuals to rise based on their choices, character, and ability. We therefore demand removal of state-imposed barriers to opportunity, leading from the principles of equal protection and due process that guided the architects of the Fourteenth Amendment. While over racial barriers have largely been removed from our society, economic regulations continue to pervasively impede the pursuit of one's livelihood. This is especially true for those of lesser means. Economic liberty has been the most neglected basic civil right and PLF therefore finds it especially worthy of attention now. Abad v. Bonham/Burke v. Bonham. Several state and federal laws and regulations protect endangered species affected by commercial swordfish fishing. The government issued new rules, however, that threaten to destroy the freedom of responsible fisherman to earn a living. PLF represents commercial fishermen in two federal lawsuits challenging California's ban on the catch of swordfish by drift gill nets in federal waters pursuant to a federal permit, and the ban on landing and sale of such swordfish in the state as preempted by federal law under the U.S. Constitution's Supremacy Clause. In Abad v. Bonham, the court denied the state defendants' motion to dismiss and PLF's motion for preliminary injunction. Litigation continues in both cases. Because the cases are pending, it is premature to seek fees. Association For Education Fairness v. Montgomery County Public Schools. PLF represents Association for Education Fairness, a group of mostly Asian-American parents whose children are shut out of the Montgomery County (Maryland) magnet school

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	program because of changing criteria designed to make the magnet schools reflect the County's racial demographics. PLF's federal lawsuit challenges the county's admissions policy as unconstitutional racial discrimination. Racial balancing is unconstitutional whether done through overt or covert means. School districts shouldn't consider race when determining who gets into the best schools. PLF defeated the school board's motion to dismiss and continues litigation on the merits. Because the case is pending, it is premature to seek fees. American Society of Journalists and Authors v. Bonta. California passed a law forcing companies in the state to reclassify most independent contractors (freelancers) as employees. The law limited the amount of work freelance journalists and photographers could submit to publishers. Other professions, like marketing and graphic design, face no such restrictions on freelancing. Selective and unequal treatment among members of speaking professions violates the right to earn an honest living free from both irrational government interference and regulation based solely on the content of their speech. Representing associations of freelance journalists and photographers, PLF filed a federal lawsuit challenging AB 5's unlawful carveouts that restrict their members' professional speech and prevent them from making a living as freelancers. The government's motion to dismiss was granted and PLF appealed. The Ninth Circuit issued an adverse decision. PLF filed a petition for rehearing en banc and petition for writ of certiorari, both of which were denied. The case is closed. PLF did not seek or recover fees. Art and Antique Dealers v. Seggos. The federal Endangered Species Act allows for the sale of certain antiques containing ivory, as well as non-antiques containing a de minimis amount of ivory, in interstate and international commerce. New York State limits intrastate sales of items containing ivory to only antiques containing no more than 20% ivory. Although it cannot ban items authorized by federal law, New York has burdened the sale of ivory antiques by prohibiting their display in New York antique dealers' stores. Dealers may show photographs of the antiques to prospective interstate buyers who visit their stores, so long as they include a disclaimer that the item not for sale in New York." The dealers alleged a First Amendment right to display the actual items with that same disclaimer, but were rejected by a federal trial court. PLF represents two antique dealer trade associations on appeal to the Second Circuit. PLF filed briefs and conducted oral argument. Because this case is pending it is premature to seek fees. Barilla v. City of Houston. Tony Barilla is an accomplished accordionist who wishes to busk-that is, play in public for tips-in the streets of Houston. But Houston bans busking in most places and where it is allowed, performers must obtain a permit and permission from abutting property owners of the performance site, establishing a "heckler's veto" over the busker's speech. The First Amendment protects Tony's right to earn extra money while engaging in free expression. Representing Barilla, PLF sued in federal district court to vindicate his First Amendment rights and establish the principle that speech that is motivated by money is just as protected by the Constitution as any other kind of speech. The court granted the city's motion to dismiss. PLF appealed to the Fifth Circuit Court of Appeals, which agreed with PLF, reversed the district court and remanded for proceedings on the merits. PLF recovered $561 in court costs for the appeal. Back in the trial court, both parties moved for summary judgment. Because this case is pending, it is premature to seek fees. Boston Parent Coalition for Academic Excellence v. School Committee of Boston. PLF represents a group of students, parents, alumni, and future applicants to Boston's Exam Schools. The group's mission is to promote excellent and merit-based admissions while supporting diversity by improving the K-6 pipeline in Boston public schools. They sued in federal court to challenge Boston's decision to overhaul admissions to pursue racial balance by imposing quotas based on applicants' postal zip codes. The parent coalition lost in district court and PLF took over representation on appeal to the First Circuit and filed briefs to argue that it violates the constitution to manipulate admissions processes to obtain desired racial outcomes. Because this case is pending, is premature to seek fees. Christa McAuliffe Intermediate School PTO, Inc. v. De Blasio. PLF represents Asian-American families in a challenge to the New York City Department of Education's racially discriminatory decision to alter the admissions criteria to the City's specialized high schools. PLF filed a complaint and motion for preliminary injunction in federal district court. The preliminary injunction was denied. PLF appealed the denial to Second Circuit, which denied relief. PLF filed a petition for rehearing en banc, which was denied. Meanwhile, litigation continues in the district court. Because the case is pending, it is premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Coalition for TJ v. Fairfax County School Board. Virginia's Thomas Jefferson High School for Science and Technology, or TJ, is the nation's top-ranked public high school. Fairfax County Public Schools' (FCPS) changed TJ's admissions process specifically to reduce the number of Asian-American children who can attend TJ. Represented by PLF in federal court, the Coalition for TJ, a group of over 5,000 parents, students, alumni, staff, and community members, challenges FCPS' race-based admissions scheme as a violation of the Fourteenth Amendment. PLF defeated the county's motion to dismiss and moved for a preliminary injunction, which was denied. The court granted PLF's motion for summary judgment and ordered the school board to stop using race-based admissions. The school board appealed to the Fourth Circuit, which stayed the district court order. PLF asked the Supreme Court to lift the stay, which was denied with three dissenting justices. Litigation continues on the merits in the Fourth Circuit. Because the case is pending, it is premature to seek fees. Collins v. Meyers. PLF represents Steve Collins, who owns Resort Meeting Source, an event-planning business that suffered revenue losses stemming from the pandemic. Steve applied for a grant under Colorado's Disproportionately Impacted Business Grant program, which is meant to help small businesses like Resort Meeting Source. But he is less likely to obtain that relief because the program establishes a preference for minority-owned businesses, and he is white. Because Colorado cannot use racial preferences to grant COVID-19 relief, Steve and Resort Meeting Source are suing the state in federal district court to restore equal protection before the law and seeking to certify a class action. PLF filed a complaint and sought a temporary restraining order, which was granted. Collins subsequently received the full amount of the loan and the court dismissed the case. PLF did not seek or recover fees. Connecticut Parents Union v. Russell-Tucker. PLF represents a parent organization to challenge a state statute that requires all magnet schools in Connecticut to maintain a racial balance of at least 25% white students. In schools that do not meet this quota, minority students are turned away from empty seats. The state successfully moved to dismiss the case on the grounds that the parent organization lacked standing. PLF appealed to the Second Circuit Court of Appeals, which affirmed. This case is concluded. PLF did not seek or recover fees. Diemert v. City of Seattle. Joshua Diemert worked for the City of Seattle for 8 years, receiving good reviews and awards. Recently, however, he has been subjected to racially-motivated harassment under the city's "Race and Social Justice Initiative" (RSJI) that is sufficiently severe and pervasive to create a racially-hostile work environment. PLF filed a complaint on behalf of Joshua with the Equal Employment Opportunities Commission, arguing that the city violated Title VII of the Civil Rights Act by requiring him to complete RSJI training, segregating staff meetings by race, offering and requiring race-based programming, promoting race-based affinity groups, and maintaining a commitment to making racial distinctions among City staff. Because this matter is pending, PLF is premature to seek fees. Freedom Foundation v. Washington State Department of Ecology. PLF represents a non-profit foundation that sought to engage in leafletting in the lobby of a building housing a state agency to inform public employees of their First Amendment right to refrain from subsidizing public employee unions. The agency previously permitted other organizations to engage in expressive activities on the premises and its selective, content-based refusal to allow the Freedom Foundation to do so violates the speakers' First Amendment rights. The federal district court issued an adverse decision and PLF appealed to the Ninth Circuit, which affirmed, and then denied PLF's petition for rehearing en banc. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. Hill v. Town of Kill Devil Hills, N.C. PLF represents Ami Hill, owner of #Bus252, a mobile art gallery, and the Muse Markets, which

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	feature local artists and artisans selling their wares, in a lawsuit challenging a North Carolina town ordinance that requires itinerant vendors to donate 100% of their profits to charity in exchange for the right to sell during the summer tourism season. Alternatively, vendors can request a permit to operate from the Board of Commissioners, but they must undergo an arbitrary and unduly burdensome process each time they want to sell. The town also created a market to compete with Hill's Muse Market and the town-sponsored vendors can sell year-round and keep their profits. The town rejected #Bus252's application to participate in the town-sponsored market. PLF filed a lawsuit in state court because the town cannot condition an itinerant vendor's right to earn a living on surrendering profits or obtaining permission each time she wants to sell merchandise. Because this case is pending, it is premature to seek fees. Kissel v. Seagull. Adam Kissel sought to help raise money for the nonprofit Jack Miller Center's liberty-based civic education program in Connecticut. State law requires Adam to disclose three weeks in advance when he plans to talk to a potential donor and what exactly he will say, and report to the government the name of all donors. If he diverges from the script, the state can levy a $5,000 fine and sentence him to one year in prison. PLF represents Adam in a federal lawsuit challenging this law, which eliminates fundraisers' ability to engage in timely, topical, and spontaneous speech, as well as donors' ability to give anonymously. This violates the First Amendment's prohibition on prior restraint. PLF successfully obtained a preliminary injunction forbidding the state from enforcing the notice, script, and reporting provisions. The parties then settled, with the state agreeing not to enforce the unconstitutional laws and PLF recovering $42,504 in costs and fees. Meland v. Padilla. In 2018, California enacted a woman quota law, requiring all publicly traded companies that are incorporated or headquartered in the state to have a certain number of women on their boards of directors. This law perpetuates the myth that women can't make it to the boardroom without government help and forces anyone selecting board members to consider them as members of a sex-based group, rather than as individuals. PLF's lawsuit on behalf of Creighton Meland challenges the state law as violating the Constitution's Equal Protection guarantee. The district court granted the state's motion to dismiss and PLF appealed. The Ninth Circuit reversed and remanded to the district court for consideration of the merits. PLF sought $552.10 in costs and recovered $47.10. On remand, PLF moved for a preliminary injunction, which was denied. PLF appealed to the Ninth Circuit and the case is stayed pending the result in related litigation. Litigation is ongoing, so it would be premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	National Center for Public Policy Research (NCPPR) v. Weber. PLF represents NCPPR, a nonprofit that advocates against radical shareholder activism and in favor of basic principles like selecting board members of the merits and not based on their race, in a challenge to California's Boardroom Race Quota law. After the court's adverse ruling on standing, PLF voluntarily dismissed the claims related to race and sexual orientation quotas and appealed the order as to the woman quota to the Ninth Circuit. PLF is presently opposing the government's motion to stay this case. Because this case is pending, it is premature to seek fees. Newell-Davis & Sivad Home and Community Services, LLC v. Phillips. After two decades of working with special needs children, Ursula Newell-Davis decided to launch a company to provide respite services to this vulnerable population. But the state's Facility Need Review process stopped her because she failed to prove her proposed business was "necessary" despite evidence showing an increase in crimes by juveniles, pleas by city officials for more early intervention efforts for juveniles, and studies showing that respite care can improve outcomes for both children and their families. PLF represents Ursula in a federal lawsuit to challenge these arbitrary government restrictions that serve no legitimate purpose. PLF defeated the government's motion to dismiss, engaged in discovery, and moved for summary judgment. The trial court ruled in favor of the government. PLF appealed to the Fifth Circuit and filed briefs. Because the case is pending, it is premature to seek fees. Ng v. Board of Regents of University of Minnesota. PLF represents Evan Ng, a competitive gymnast since childhood. He chose to attend the University of Minnesota to compete on its century-old gymnastics team. His hopes were dashed when the university cut men's gymnastics after the 2020-21 school year under the mistaken belief that federal Title IX law requires the proportion of male athletes to match the proportion of males in the student body. Evan can no longer compete in his chosen sport and will lose out on valuable opportunities enjoyed by varsity athletes solely because the university believes it has too many men participating in sports. Because schools cannot make decisions that deny student-athletes' opportunities based on sex, PLF filed a complaint and sought a preliminary injunction in federal district court. The court denied the preliminary injunction and PLF appealed to the Eighth Circuit and filed briefs. Because the case is pending, it is premature to seek fees. Ostrewich v. Scott. PLF represents Jillian Ostrewich, a Texas voter who went to her polling place wearing a firefighter union shirt. Election officials forced her to remove the shirt before being allowed to vote because the union supported an initiative measure on the ballot. In this follow-up case to PLF's Supreme Court victory in Minnesota Voters Alliance v. Mansky, PLF filed a complaint in federal district court arguing that a statute forbidding voters from wearing apparel related to any candidate, political party, or issue violates the First Amendment freedom of speech. After discovery, both parties moved for summary judgment, filed multiple briefs and presented oral argument. The district court struck down two of the electioneering statutes because they violate the First Amendment but upheld a narrower statute related to name badges. Both parties appealed and completed briefing in the Fifth Circuit. Because litigation is ongoing, it would be premature to seek fees. Pomeroy v. Utah State Bar. PLF directly represents Amy Pomeroy in the United States District Court for the District of Utah in the limited capacity of local counsel to the Goldwater Institute in their challenge to the Utah mandatory bar as violating the First Amendment rights of free speech and association. Because litigation is pending, it is premature to seek fees. Raak Law v. Gast. The Iowa Judicial Nominating Commission, which nominates judges to vacancies on the state's appellate courts, contains eight elected members-two in each of Iowa's four congressional districts. State law requires that each district be represented by one man and one woman and new commissioners can only replace one of the same sex. PLF represents one male and one female who are barred from running for commissioner solely because they would succeed commissioners of the opposite sex. PLF filed their case in federal court to argue that this sex-based quota violates the Equal Protection Clause of the Fourteenth Amendment. Because litigation is pending, it is premature to seek fees. Roberts v. Basset. PLF represents Jonathan Roberts and Charles Vavruska in a federal lawsuit to challenge the New York Department of Health's protocols for making race a factor in the determination of who can access scarce COVID medications. Because Jonathan is 61 years old, fully vaccinated, and white, he is categorically ineligible to receive these COVID-19 treatments. Charles was hospitalized with COVID-19 in March 2020. As a fully vaccinated 55-year-old with one risk factor, he is eligible to receive COVID-19 treatments under New York's directives, yet, because he is white, he is only eligible to receive these COVID-19 treatments after individuals who belong to a preferred racial group. PLF argues that medical eligibility decisions should be made on race-neutral scientific factors and that the current protocol violates the Equal Protection Clause. The court dismissed the case on standing grounds. PLF appealed to the Second Circuit and filed briefs. Because litigation is pending, it is premature to seek fees. Shirley v. Town of Farmville, North Carolina. PLF represents entrepreneur and barbeque master Mark Shirley and his food truck, Ole Time Smokehouse. In April 2021, Farmville raised food truck permit fees from $100 per year to $75 per day, with trucks allowed to operate only two days per week. Farmville also requires food trucks to stay at least 100 feet from brick-and-mortar restaurants' property line. These new restrictions put the private downtown parking space Mark leased for the past two years too close to a nearby restaurant-which does not operate under a comparable rule-and would cost him $7,800 annually in permit fees to operate twice a week. He therefore moved his truck just outside of Farmville. PLF filed a lawsuit on Mark's behalf in state court to vindicate his fundamental right to earn a living

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	free of irrational government interference and to protect the rights of future entrepreneurs. Because this case is pending, it is premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	The TeleDentists LLC and Christine Mohr v. Texas State Board of Dental Examiners. Dr. Celeste Mohr began practicing teledentistry to pursue her livelihood while also staying at home to care for her two autistic children. She offers remote dental consultations via TheTeleDentists, a web-based platform that offers direct-to-consumer services. In 2020, the Texas State Board of Dental Examiners prohibited the use of teledentistry technology, crippling Dr. Mohr's practice. The ban serves no public health or safety purpose; instead, it protects traditional dental practices from emerging, competitive technologies. PLF represents Dr. Mohr and TheTeleDentists in a lawsuit filed in state court to challenge the ban as violating the right to earn an honest living free of irrational government interference. Subsequently, Gov. Greg Abbott signed a law formally authorizing the practice of teledentistry, preventing the Texas State Board of Dental Examiners from banning teledentistry, and bringing teledentistry in line with other telemedicine practices. The case was dismissed. PLF did not seek or recover fees. Total Real Estate Group v. Strode. An Oregon law bans real estate brokers from transmitting non-financial communications between home buyers and sellers, fearing that so-called "love letters" might be used to discriminate in housing transactions-but without any evidence of such discrimination. For Total Real Estate Group, a boutique real estate firm with offices in Bend and Portland, the ban on love letters harms their ability to match potential homebuyers with their dream homes. Representing Total Real Estate Group, PLF filed a lawsuit in federal court challenging Oregon's ban on "love letters" to restore?the right to freely facilitate communication between homebuyers and sellers. The trial court agreed that the ban violates the First Amendment and enjoined the law. The Oregon Real Estate Commissioner agreed to notify all Realtors that the law was no longer valid and enforceable. This case is closed. PLF recovered $64,069.15 in fees and costs. Truesdell v. Friedlander. Phillip Truesdell and his family launched Legacy Medical Transport, non-emergency ambulance company in Aberdeen, Ohio, in 2017. The business has grown from one to seven vehicles. Located close to the Kentucky border, the company often takes clients from Ohio to Kentucky. Kentucky law, however, prohibits Legacy from returning those clients to Ohio without first obtaining a Certificate of Need. Certificate of Need laws grant existing businesses a veto power over any new competition. PLF filed a complaint filed in federal court to vindicate the Truesdell's right to earn a living free of irrational government interference. Ruling on the state's motion to dismiss, the trial court held that the case could continue on one claim. PLF filed a filed an amended complaint and the state again moved to dismiss. Because this case is pending, it is premature to seek fees. Weiss v. Perez. Dr. Elizabeth Weiss, a highly decorated, fully tenured professor of anthropology at San Jose State University (SJSU), specializes in osteology-the study of human skeletal remains. She is an expert on the Native American Graves Protection and Repatriation Act and similar laws that require laboratories and museums to hand over certain Native American remains to the tribes for reburial. Dr. Weiss' scholarship criticizes these laws as stunting scientific research possibly unconstitutional. After she published a book in 2020, critics launched a campaign to label Prof. Weiss as anti-Indigenous and racist. SJSU joined the criticism, sponsoring a speaker series that called for shutting down views such as hers. The First Amendment protects Dr. Weiss' right to research, write about, and teach her views to her students. The university cannot silence her because it disagrees with her views. PLF represents Dr. Weiss in federal court, filing a complaint and a motion for preliminary injunction to defend her right to research, write, and teach differing perspectives, free of viewpoint discrimination and threats of retaliation. Because this case is pending, it is premature to seek fees.
Form 990, Part III, Line 4a, Cases litigated during the fiscal year:	Wynn v. Vilsack/Morton v. Vilsack/McKinney v. Vilsack/Dunlap v. Vilsack/Tiegs v. Vilsack/Morton v. Vilsack. PLF represents individual farmers in federal court in a series of cases challenging a provision of the American Rescue Plan Act of 2021 that allows loan forgiveness of up to 120%, but only for minority farmers and ranchers, whom the law automatically treats as "socially disadvantaged," regardless of their individual circumstances. Because government cannot use racial classifications to decide who gets government benefits and burdens, PLF filed cases in federal district courts in Florida, Illinois, Texas, Oregon, and North Dakota and sought to enjoin the government's enforcement of the discriminatory statute. Wynn v. Vilsack: Scott Wynn is a lifelong farmer who has run Wynn Farms in Jennings, Florida, producing sweet potatoes, corn, and cattle since 2006. COVID-19, however, hit the family's finances hard. Steep drops in beef prices and too little help and supplies to grow sweet potatoes meant less income, nearly all of which went toward federal farm loan repayment. Wynn is not eligible for farm loan forgiveness under the American Rescue Plan because he is white and therefore deemed not "socially disadvantaged." The case is stayed pending resolution of a related case. Morton v. Vilsack: Matthew and Joshua Morton are brothers and full-time farmers in Kell, Illinois. They have federal farm loans with an outstanding balance. At first encouraged about a farm loan forgiveness provision in Congress' COVID-19 legislation, Matthew and Joshua were surprised to learn they're not eligible-because they're white. The court agreed with PLF that it should not stay the case pending resolution of a case in Texas and litigation continues with cross-motions for summary judgment. McKinney v. Vilsack: Jarrod McKinney began raising cattle in the Texarkana region eight years ago with help from a federal loan for beginning farmers. Like many farmers facing economic hardship in the pandemic's aftermath, Jarrod would apply for farm loan forgiveness but he is not eligible for the federal program-because he is white. The case is stayed pending resolution of a related case. Dunlap v. Vilsack: Katie and James Dunlap are farmers in Oregon who both work two jobs in addition to raising their toddler. The couple rent land from his parents where they raise cattle and hay-an endeavor that required two farm loans to buy cattle and equipment. Like many other farmers, the Dunlaps were negatively affected by COVID and were relieved when they heard about a farm loan forgiveness provision in Congress' COVID-19-driven American Rescue Plan Act of 2021. But they were ineligible for the program because they are both white. The Dunlaps are now fighting for equal treatment for all farmers in a federal lawsuit. Case stayed pending result in related litigation. Tiegs v. Vilsack: When the pandemic struck, much of the U.S. agriculture industry felt the financial crunch. Julie Owen, James Tiegs, Abraham and Cally Jergenson, and Chad Ward were initially encouraged when Congress passed a COVID-19 relief law that included a farm loan forgiveness provision for economic hardship. But they each discovered that they are ineligible for the program for a single reason: They are white. Now, they are fighting for equal treatment in a federal lawsuit. Case stayed pending result in related litigation. Miller v. Vilsack. Private counsel filed a class action lawsuit in a Texas federal district court challenging the American Rescue Plan Act of 2021, which contains racially discriminatory farm loan forgiveness provisions. Representing farmers and ranchers in various states who, with PLF counsel, also are challenging the Act, PLF moved to opt out of the certified class. Because these cases are pending, it is premature to seek fees. Amicus cases: PLF filed amicus briefs in the following cases, furthering the objectives described above. American Hospital Association v. Becerra (U.S. Supreme Court) Anderson Creek Partners, LP v. County of Harnett (North Carolina Supreme Court) Ariyan v. Sewerage & Water Board of New Orleans (Fifth Circuit Court of Appeals) Arizona v. Department of Labor (District Court of Arizona) Axon Enterprises, Inc. v. Federal Trade Commission (U.S. Supreme Court) Becker v. Dane County (Wisconsin Supreme Court) Bennett v. AFSCME (U.S. Supreme Court) Cao v. PFP Dorsey Investments, LLC (Arizona Court of Appeals) Cargill v. Garland (Fifth Circuit Court of Appeals) City of Austin v. Reagan National Advertising of Austin (U.S. Supreme Court) Diaz-Rodriguez v. Garland (Ninth Circuit Court of Appeals) ex rel. U.S. Bank v. Summit County (Ohio Supreme Court) Fox v. Saginaw County, Michigan (Sixth Circuit Court of Appeals) Gordon v. Jordan School District (Tenth Circuit Court of Appeals) Gurrola v. Duncan (Ninth Circuit Court of Appeals) Haaland v. Brackeen (U.S. Supreme Court) Heights Apartments, LLC v. Walz (Eighth

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	Circuit Court of Appeals) Hetelekides v. County of Ontario, N.Y. (New York Court of Appeals) Knight v. Metropolitan Government of Nashville and Davidson County (Sixth Circuit Court of Appeals) McAfee v. U.S. Dept. of Agriculture (D.C. Circuit Court of Appeals) McDonald v. Firth (U.S. Supreme Court) Mendelson v. San Mateo County, California (Ninth Circuit Court of Appeals) Mexican Gulf Fishing Co. v. U.S. Dept. of Commerce (Fifth Circuit Court of Appeals) Mills v. Arizona Board of Technical Registration (Arizona Supreme Court) National Pork Producers Council v. Ross (U.S. Supreme Court) Northshore Holdings, LLC v. Walton County, Fla. (Florida Court of Appeals) Price v. Garland (D.C. Circuit Court of Appeals) Roberts v. State of Arizona (Arizona Supreme Court) Ruan v. United States (U.S. Supreme Court) Schafer v. Kent County, Michigan (Michigan Court of Appeals) Schell v. Darby (U.S. Supreme Court) Students for Fair Admissions v. President & Fellows of Harvard College (U.S. Supreme Court) Students for Fair Admissions v. University of North Carolina (U.S. Supreme Court) Troesch v. Chicago Teachers Union (U.S. Supreme Court) United States v. Dupree (Eleventh Circuit Court of Appeals) Walton v. Neskowin Regional Sanitary Authority (Oregon Supreme Court) (oral argument)
Form 990, Part VI, Section A, line 4	The articles and bylaws were amended to allow not less than 12 voting members to comprise the governing board.
Form 990, Part VI, Section B, line 11b	The tax preparer and PLF financial management provide the Form 990 to the Audit Committee, along with each trustee, giving them the opportunity to raise any concerns and/or ask questions prior to the filing date. A deadline is given to the trustees to insure a timely filing of the tax return.
Form 990, Part VI, Section B, line 12c	PLF bylaws provide that any self-dealing transaction must be approved by a majority of the board, with the interested trustee(s) excluded from voting. The board must also conduct reasonable investigation and determine it could not have obtained a more advantageous arrangement. The Governance and Nominating Committee is charged with annual review of trustees including securing any disclosure of potential conflicts of interest with a written form signed annually by each trustee. Employees are required by our conflicts of interest policy to disclose to the Director of Human Resources any actual or potential conflict of interest which are then resolved by the President.
Form 990, Part VI, Section B, line 15	CEO compensation is reviewed annually by the Governance and Nominating Committee which makes recommendations to the full board to determine compensation. Job descriptions for the CEO and other key executives are evaluated against independent market sources and compensation data. PLF's independent board applies the "rebuttable presumption of reasonableness procedures in its evaluation of the compensation arrangements of key employees.
Form 990, Part VI, Section C, line 19	Copies are available on the organization's website or upon request.
Form 990, Part XI, line 9:	Uncollectible pledges -214,391. Change in value of split-interest agreements -959,821.
Form 990, Part XII, Line 2c:	The Foundation's Audit Committee assumes responsibility for oversight of the audit of the consolidated financial statements and selection of an independent accountant. The process is consistent with previous years.

Additional Data

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Software ID:

Software Version:

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
Pacific Legal Foundation

Employer identification number
94-2197343

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) PLF Building LLC 555 Capitol Mall Suite 1290 Sacramento, CA 958144605 47-1126088	Property holding	CA	0	2,823,799	Pacific Legal Foundation

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	**(b)** Primary activity	**(c)** Legal domicile (state or foreign country)	**(d)** Direct controlling entity	**(e)** Predominant income(related, unrelated, excluded from tax under sections 512-514)	**(f)** Share of total income	**(g)** Share of end-of-year assets	**(h)** Disproprtionate allocations?		**(i)** Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	**(j)** General or managing partner?		**(k)** Percentage ownership
							Yes	**No**		**Yes**	**No**	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	**(b)** Primary activity	**(c)** Legal domicile (state or foreign country)	**(d)** Direct controlling entity	**(e)** Type of entity (C corp, S corp, or trust)	**(f)** Share of total income	**(g)** Share of end-of-year assets	**(h)** Percentage ownership	**(i)** Section 512(b)(13) controlled entity?	
								Yes	**No**

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)**annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		
i Exchange of assets with related organization(s)	1i		
j Lease of facilities, equipment, or other assets to related organization(s)	1j		
k Lease of facilities, equipment, or other assets from related organization(s)	1k		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	1o		
p Reimbursement paid to related organization(s) for expenses	1p		
q Reimbursement paid by related organization(s) for expenses	1q		
r Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

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