

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

1997

Department of the Treasury
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is
Open to Public
Inspection

A For the 1997 calendar year, OR tax year period beginning

, 1997, and ending

, 19

B Check if:

- ☐ Change of address
☐ Initial return
☐ Final return
☐ Amended return (required also for State reporting)

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

C

Christian Legal Society
 4208 Evergreen Lane #222
 Annandale, VA 22002-3251

D Employer identification number

36-6101090

E State registration number

F040443-6

F Check ☐ if exemption application is pendingG Type of organization ☒ Exempt under section 501(c) (3) (insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No(b) If "Yes," enter the number of affiliates for which this return is filed: ☐ Yes ☒ No(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoI If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ☐ Cash ☒ AccrualJ Accounting method: ☐ Other (specify) ☐K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 11.)

1 Contributions, gifts, grants, and similar amounts received:					
a Direct public support	1a	853,511			
b Indirect public support	1b	3,401			
c Government contributions (grants)	1c				
d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 841,519 noncash \$ 15,393)	1d	856,912			
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	211,383			
3 Membership dues and assessments	3	375,984			
4 Interest on savings and temporary cash investments	4	2,895			
5 Dividends and interest from securities	5	119			
6a Gross rents	6a	12,400			
b Less: rental expenses	6b				
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	12,400			
7 Other investment income (describe)	7				
		(A) Securities		(B) Other	
8a Gross amount from sale of assets other than inventory	8a	16,702			
b Less: cost or other basis and sales expenses	8b	16,141			868
c Gain or (loss) (attach schedule) See Stmt 1	8c	561			-868
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				-307
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ of contributions reported on line 1a)	9a				
b Less: direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 103)	11	8,222			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,467,608			
13 Program services (from line 44, column (B))	13	1,116,865			
14 Management and general (from line 44, column (C))	14	186,001			
15 Fundraising (from line 44, column (D))	15	115,775			
16 Payments to affiliates (attach schedule)	16				
17 Total expenses (add lines 16 and 44, column (A))	17	1,418,641			
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	48,967			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	-193,212			
20 Other changes in net assets or fund balances (attach explanation) See Statement 2	20	74			
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	-144,171			

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Part II **Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 15.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22 Grants and allocations (att. sch.) (cash \$ _____ non cash \$ _____)	22				
23 Specific assistance to individuals (att. sch.)	23				
24 Benefits paid to or for members (att. sch.)	24				
25 Compensation of officers, directors, etc.	25	84,000	67,883	11,222	4,895
26 Other salaries and wages	26	436,286	352,578	58,286	25,422
27 Pension plan contributions	27	14,510	11,726	1,939	845
28 Other employee benefits	28	30,464	24,619	4,070	1,775
29 Payroll taxes	29	38,410	31,040	5,132	2,238
30 Professional fundraising fees	30				
31 Accounting fees	31	38,228	25,987	12,241	
32 Legal fees	32				
33 Supplies	33	13,320	6,431	6,686	203
34 Telephone	34	15,183	10,804	4,192	187
35 Postage and shipping	35	11,618	7,099	2,080	2,439
36 Occupancy	36	253,949	195,675	42,499	15,775
37 Equipment rental and maintenance	37	3,535	3,440	95	
38 Printing and publications	38	184,921	146,399	1,823	36,699
39 Travel	39	37,798	34,850	1,827	1,121
40 Conferences, conventions, and meetings	40	109,410	98,733	9,680	997
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	11,790	9,528	1,576	686
43 Other expenses (itemize): a See Stmt. 3	43a	135,219	90,073	22,653	22,493
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	1,418,641	1,116,865	186,001	115,775

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III **Statement of Program Service Accomplishments** (See Specific Instructions on page 18.)What is the organization's primary exempt purpose? Encourage law as Christian ministry

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses

(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)

a See Statement 4	(Grants and allocations \$ _____)	1,116,865
b	(Grants and allocations \$ _____)	
c	(Grants and allocations \$ _____)	
d	(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		1,116,865

Part IV Balance Sheets (See Specific Instructions on page 18.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				(A) Beginning of year		(B) End of year	
ASSETS	45	Cash – non-interest-bearing			45		
	46	Savings and temporary cash investments		212,090	46	133,430	
	47a	Accounts receivable	47a	5,601			
	b	Less: allowance for doubtful accounts	47b		3,430	47c	5,601
	48a	Pledges receivable	48a	14,450			
	b	Less: allowance for doubtful accounts	48b			48c	14,450
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach sch)			50		
	51a	Other notes and loans receivable (attach schedule)	51a				
	b	Less: allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use		10,609	52		
	53	Prepaid expenses and deferred charges		16,324	53	9,213	
	54	Investments – securities (attach schedule)			54		
	55a	Investments – land, buildings, and equipment: basis	55a				
	b	Less: accumulated depreciation (attach schedule)	55b			55c	
56	Investments – other (attach schedule)			56			
57a	Land, buildings, and equipment: basis	57a	80,761				
b	Less: accumulated depreciation (attach schedule) Stmt .5... ..	57b	41,753	37,760	57c	39,008	
58	Other assets (describe ► See Statement 6)		5,751	58	13,996		
59	Total assets (add lines 45 through 58) (must equal line 74)		285,964	59	215,698		
LIABILITIES	60	Accounts payable and accrued expenses		108,926	60	110,455	
	61	Grants payable			61		
	62	Deferred revenue		254,942	62	217,866	
	63	Loans from officers, directors, trustees, and key employees (attach schedule). See . St. . 7 .		91,500	63	12,500	
	64a	Tax-exempt bond liabilities (attach schedule)			64a		
	b	Mortgages and other notes payable (attach schedule)			64b		
	65	Other liabilities (describe ► See Statement 8)		23,808	65	19,048	
66	Total liabilities (add lines 60 through 65)		479,176	66	359,869		
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.						
	67	Unrestricted		-241,449	67	-212,109	
	68	Temporarily restricted		48,237	68	67,938	
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.						
	70	Capital stock, trust principal, or current funds			70		
	71	Paid-in or capital surplus, or land, building, and equipment fund			71		
	72	Retained earnings, endowment, accumulated income, or other funds			72		
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		-193,212	73	-144,171		
74	Total liabilities and net assets/fund balances (add lines 66 and 73)		285,964	74	215,698		

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

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a	Total expenses and losses per audited financial statements	a	1,418,641
b	Amounts included on line a but not on line 17, Form 990:		
	(1) Donated services and use of facilities . . . \$		
	(2) Prior year adjustments reported on line 20, Form 990. \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify): _____ _____ \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,418,641
d	Amounts included on line 17, Form 990 but not on line a :		
	(1) Investment expenses not included on line 6b, Form 990. \$		
	(2) Other (specify): _____ _____ \$		
	Add amounts on lines (1) and (2).	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,418,641

Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 20.)
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[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule – see Specific Instructions on page 20.

Part VI Other Information (See Specific Instructions on page 21.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	X	
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81	If "Yes," enter the name of the organization N/A and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81.	0	
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
85c	Dues, assessments, and similar amounts from members	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86	501(c)(7) organizations. - Enter:		
86a	a Initiation fees and capital contributions included on line 12	N/A	
86b	b Gross receipts, included on line 12, for public use of club facilities	N/A	
87a	501(c)(12) organizations. - Enter: a Gross income from members or shareholders	N/A	
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.		X
89a	501(c)(3) organizations. - Enter: Amount of tax imposed during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
89b	b 501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction		X
89c	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.	0	
89d	d Enter: Amount of tax in 89c, above, reimbursed by the organization	0	
90a	List the states with which a copy of this return is filed AK, AZ, MN, NE, NH, TN, VA, WV, WI		
90b	b Number of employees employed in the pay period that includes March 12, 1997 (See instructions.)	16	
91	The books are in care of Samuel B. Casey III Telephone no. 703-642-1070 Located at 4208 Evergreen Ln Ste 222 Annandale, VA ZIP +4 22003-3251		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

Enter gross amounts unless otherwise indicated.

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

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

See Statement 11

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

**Please
Sign
Here**

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. (See General Instruction U, on page 10.)

Signature of officer _____

8/11/98
Date

NAME: JAMES L. BROWN
FREC. DIR. & CEO

**Paid
Preparer's
Use Only**

Preparer's signature James B. Moore
James B. Moore

Date 5/11/98

Check if self-employed ☒

Preparer's SSN

Firm's name (or yours if self-employed) and address James B. Moore, CPA
4208 Evergreen Lane #235
Annandale, VA

ZIP+4 ▶	22003-3251
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SCHEDULE A
(Form 990)

Organization Exempt Under Section 501(c)(3)

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

OMB No. 1545-0047

Supplementary Information

See separate instructions.

1997

Department of the Treasury
Internal Revenue Service

► **Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).**

Name of the organization

Christian Legal Society

Employer identification number

36-6101090

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Steven T. McFarland	CLRF--Director			
1413 N Buchanan Arlingtn VA	40	78,450	11,416	0
David J. Lee	Director of Adm			
7610 Cervantes Sprngfld VA	40	56,667	5,092	0
Gregory S. Baylor	CLRF--Asst Dir			
3003 Van Ness NW Wash DC	40	52,798	3,479	0
Charlie Emmerich	LSM--Director			
542 Plsnt Run Wheeling IL	40	65,000	982	0
Total number of other employees paid over \$50,000 ►	0			

Part II

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Valtim Company PO Box 114, Venture Dr., Forest VA 24551	Data mgmt/caging	130,417
Jefferson Direct PO Box 744, Forest VA 24551	Data mgmt/caging	82,000
James B. Moore, CPA 4208 Evergreen Lane, #235, Annandale VA 22003	Accounting	52,601
Total number of others receiving over \$50,000 for professional services ►	0	

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ <u>2,564</u> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Form 990, Part V	X	
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions. See Statement 12		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4 Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

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

Calendar year (or fiscal year beginning in) ▶	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	755,954	1,036,923	914,192	521,140	3,228,209
16 Membership fees received.	359,375	367,377	343,535	334,205	1,404,492
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose . .	134,036	178,406	124,553	134,273	571,268
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	17,933	1,118	1,818	2,406	23,275
19 Net income from unrelated business activities not included in line 18 . . .					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf .					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets. Stmt. 13				3,259	3,259
23 Total of lines 15 through 22	1,267,298	1,583,824	1,384,098	995,283	5,230,503
24 Line 23 minus line 17	1,133,262	1,405,418	1,259,545	861,010	4,659,235
25 Enter 1% of line 23	12,673	15,838	13,841	9,953	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶					26a 93,185
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c 4,659,235
d Add: Amounts from column (e) for lines: 18 23,275 19					
22 3,259 26b ▶					26d 26,534
e Public support (line 26c minus line 26d total) ▶					26e 4,632,701
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f 99.43%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A (1996) (1995) (1994) (1993)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1996) (1995) (1994) (1993)					
c Add: Amounts from column (e) for lines: 15 16					
17 20 21 ▶					27c
d Add: Line 27a total and line 27b total ▶					27d
e Public support (line 27c total minus line 27d total) ▶					27e
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶					27f \$
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

Part V Private School Questionnaire (See instructions on page 4.)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

- 29** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
- If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

	Yes	No
29		
30		
31		

- 32** Does the organization maintain the following:
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?

32a		
32b		
32c		
32d		

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 33** Does the organization discriminate by race in any way with respect to:

- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?

33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 34a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" to either 34a or b, please explain using an attached statement.

34a		
34b		

- 35** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

35		
-----------	--	--

Part VI-A**Lobbying Expenditures by Electing Public Charities** (See instructions on page 6.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check here **a** ☐ if the organization belongs to an affiliated group.Check here **b** ☐ if you checked "a" above and "limited control" provisions apply.**Limits on Lobbying Expenditures**

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

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		1,632
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		932
38 Total lobbying expenditures (add lines 36 and 37)	38		2,564
39 Other exempt purpose expenditures	39		1,114,665
40 Total exempt purpose expenditures (add lines 38 and 39)	40		1,117,229
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -			
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
The lobbying nontaxable amount is -			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		46,681
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0	0
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0	0

Caution: If there is an amount on either line 43 or line 44, file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 7.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
45 Lobbying nontaxable amount	186,723	152,676	172,236		511,635
46 Lobbying ceiling amount (150% of line 45(e))					767,453
47 Total lobbying expenditures	2,564	2,200	2,200		6,964
48 Grassroots nontaxable amount	46,681	38,169	43,059		127,909
49 Grassroots ceiling amount (150% of line 48(e))					191,864
50 Grassroots lobbying expenditures	1,632	1,400	1,400		4,432

Part VI-B**Lobbying Activity by Nonelecting Public Charities** N/A

(For reporting only by organizations that did not complete Part VI-A) (See instructions on page 7.)

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

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
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 other means			
i Total lobbying expenditures (add lines c through h)			

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

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash	51a(i)	X
(ii) Other assets	a(ii)	X

(ii) Other assets	a(ii)	X
-------------------------	-------	---

b Other transactions:

(i) Sales of assets to a noncharitable exempt organization.....	b(1)	X
---	------	---

(ii) Purchases of assets from a noncharitable exempt organization.	b(ii)	X
--	-------	---

(iii) Rental of facilities or equipment.....	b(iii)	X
--	--------	---

(iv) Reimbursement arrangements.....	b(iv)	X
--------------------------------------	-------	---

(v) Loans or loan guarantees	b(7)	X
------------------------------	------	---

(vi) Performance of services or membership or fundraising solicitations	b(vi)	X
---	-------	---

Sharing of facilities, equipment, mailing lists, other assets, or paid employees	C	X
--	---	---

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule.

[illegible]

Depreciation and Amortization

(Including Information on Listed Property)

1997

Attachment
Sequence No. 67Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

Christian Legal Society

Identifying number

36-6101090

Business or activity to which this form relates

Form 990/990PF

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions.	1	\$18,000
2	Total cost of section 179 property placed in service. See page 2 of the instructions.	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from 1996. See page 3 of the instructions	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 1998. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1997 Tax Year (Do Not Include Listed Property.)**Section A - General Asset Account Election**

- 14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions. ☐

Section B - General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Alternative Depreciation System (ADS) (See page 6 of the instructions.)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property.) (See page 6 of the instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 1997.	17	
18	Property subject to section 168(f)(1) election.	18	
19	ACRS and other depreciation	19	11,697

Part IV Summary (See page 7 of the instructions.)

20	Listed property. Enter amount from line 26	20	
21	Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships & S corporations - see instructions.	21	11,697
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Part V Listed Property – Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No									23b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
24 Property used more than 50% in a qualified business use (See page 7 of the instructions.):										
25 Property used 50% or less in a qualified business use (See page 7 of the instructions.):										
26 Add amounts in column (h). Enter the total here and on line 20, page 1							26	0		
27 Add amounts in column (i). Enter the total here and on line 7, page 1							27	0		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer questions in Section C to see if you meet an exception to completing this section for those vehicles.

28 Total business/investment miles driven during the year (DO NOT include commuting miles).	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 to 30												
32 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

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

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

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 9 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See page 9 of the instructions.		
Note: If your answer to 35, 36, 37, 38 or 39 is "Yes," you need not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
40 Amortization of costs that begins during your 1997 tax year:						
Membership Software (J.	12/31/97	3,000	162	3		
41 Amortization of costs that began before 1997					41	93
42 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return					42	93

Client 4029

Christian Legal Society

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06/15/99

1:33 pm

Statement 1**Form 990, Part I, Line 8****Net Gain (Loss) from Noninventory Sales**

Publicly Traded Securities:

Gross sales price: 16,702
Cost or other basis: 16,141

Gain (Loss): \$ 561

Other Assets:

Description: Valtim dumb terminal.
Date Acquired: 4/15/95
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Out of service - to junk.
Gross sales price: 0
Cost or other basis: 3,711
Expenses of sale: 0
Depreciation: 2,942

Gain (Loss): \$ -769

Description: Corp comp system
Date Acquired: 2/15/89
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Out of service & junked.
Gross sales price: 0
Cost or other basis: 434
Expenses of sale: 0
Depreciation: 434

Gain (Loss): 0

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Statement 1 (Continued)

Form 990, Part I, Line 8

Net Gain (Loss) from Noninventory Sales

Other Assets:

Description: Corp comp system
Date Acquired: 3/15/89
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Out of service & junked.
Gross sales price: 0
Cost or other basis: 1,493
Expenses of sale: 0
Depreciation: 1,493

Gain (Loss): \$ 0

Description: Computer - Family
Date Acquired: 4/15/89
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Out of service & junked.
Gross sales price: 0
Cost or other basis: 79
Expenses of sale: 0
Depreciation: 79

Gain (Loss): 0

Description: American Educ Services
Date Acquired: 6/15/90
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Out of service & junked.
Gross sales price: 0
Cost or other basis: 353
Expenses of sale: 0
Depreciation: 282

Gain (Loss): -71

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Statement 1 (Continued)

Form 990, Part I, Line 8

Net Gain (Loss) from Noninventory Sales

Other Assets:

Description: Ark Publications
Date Acquired: 4/15/91
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 200
Expenses of sale: 0
Depreciation: 194

Gain (Loss): \$ -6

Description: Ark Publications
Date Acquired: 6/15/91
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 200
Expenses of sale: 0
Depreciation: 189

Gain (Loss): -11

Description: Ark Publications
Date Acquired: 6/15/91
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 200
Expenses of sale: 0
Depreciation: 189

Gain (Loss): -11

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Statement 1 (Continued)

Form 990, Part I, Line 8

Net Gain (Loss) from Noninventory Sales

Other Assets:

Description: US Computer
Date Acquired: 10/15/93
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 1,123
Expenses of sale: 0
Depreciation: 1,123

Gain (Loss): \$ 0

Description: Office equip - Various
Date Acquired: 12/31/88
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 28,535
Expenses of sale: 0
Depreciation: 28,535

Gain (Loss): 0

Description: CLSNet software developmnt
Date Acquired: 12/01/96
How Acquired: Purchased
Date Sold: 12/31/97
To Whom Sold: W/O - Project abandoned.
Gross sales price: 0
Cost or other basis: 279
Expenses of sale: -178
Depreciation: 101

Gain (Loss): 0

Gain (Loss) from other assets: \$ -868

Total Gain (Loss): \$ -307

=====

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Statement 2**Form 990, Part I, Line 20****Other Changes in Net Assets or Fund Balances**

Unrealized gains on investments	\$	74
Total	\$	74
		=====

Statement 3**Form 990, Part II, Line 43****Other Expenses**

	(A)	(B)	(C)	(D)
Other Expenses	Total	Program Services	Management & General	Fundraising
-----	-----	-----	-----	-----
CLNet web site	\$ 19,626	15,699	2,456	1,471
Insurance	6,934	6,934		
Cost of goods sold	18,221	18,221		
Outsourced: database, caging	74,805	34,116	19,971	20,718
Special projects	12,242	11,938		304
Other	3,391	3,165	226	
Total	\$ 135,219	90,073	22,653	22,493
	=====	=====	=====	=====

Statement 4**Form 990, Part III, Line a****Statement of Program Service Accomplishments**

Description	Grants and Allocations	Program Service Expenses
-----	-----	-----
Membership Ministries: Facilitates a means of society, fellowship and nurturing among Christian lawyers, judges, law professors and students, helping them to view law vocationally as an opportunity for Christian witness, service and ministry.	\$	345,191
Conferences: Sponsors local and national conferences for attorneys and law students.		160,267

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Statement 4 (Continued)
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
Center for Law and Religious Freedom: Protects and promotes the inalienable and constitutional rights of free exercise of religion and sanctity of human life, provides consultative services, researches current issues, publishes a quarterly journal, and provides strategic litigation support at appellant and trial court levels.	\$	393,251
Public Ministries: Promotes the training and certification of Christian lawyers in Biblical reconciliation techniques and conflict resolution. Encourages members to provide legal aid, both individually and through local chapters, in active cooperation with social service providers like the International Union of Gospel Missions, the Salvation Army or Catholic Social Services.		43,200
Law Student Ministries: Establishes CLS-affiliated student chapters at law schools and colleges throughout the United States. Provides mentors and resources to foster spiritual growth, outreach through public service, and integration of legal practice and Christian faith.		174,956
	\$	1,116,865
	=====	=====

Statement 5
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accumulated Depreciation	Book Value
Furniture and fixtures	\$ 19,602	11,751	7,851
Machinery and equipment	34,021	21,408	12,613

Client 4029

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Statement 5 (Continued)
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accumulated Depreciation	Book Value
Miscellaneous	\$ 27,138	8,594	18,544
Total	\$ 80,761	41,753	39,008

Statement 6
Form 990, Part IV, Line 58
Other Assets

	Ending
Deposits	\$ 10,996
Net Intangible Assets	3,000
Total	\$ 13,996

Statement 7
Form 990, Part IV, Line 63
Loans from Officers, Directors, Trustees, and Key Employees

	Balance Due
Lender's Name: Stephen A. West	
Lender's Title: Former Director	
Date of Note: 1/23/92	
Maturity Date: 1/01/97	
Repayment Terms: Quarterly interest payments	
Interest Rate: 8%	
Security Provided: Unsecured promissory note	
Purpose of Loan: Debt consolidation	
Desc. of Consideration: Check	
Original Amount: 25,000	
Balance Due:	\$ 12,500
Total	\$ 12,500

Client 4029

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06/15/99

1:33 pm

Statement 8
Form 990, Part IV, Line 65
Other Liabilities

	Ending

Financing lease--Telephone system	\$ 19,048
Total	\$ 19,048
	=====

Statement 9
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Pln Account/Other
-----	-----	-----	-----	-----
Samuel B. Casey 4208 Evergreen Lane, Suite 222 Annandale, VA 22003-3264	Exec. Director 40	84,000	11,806	0
David J. Allen 290 S. County Farm Rd, 3rd Flr Wheaton, IL 60187-4526	Director None	0	0	0
John R. Bancroft 601 Montgomery St., Suite 900 San Francisco, CA 94111-2612	Director None	0	0	0
Karon Owen Bowdre Samford University Birmingham, AL 35229	Director None	0	0	0
Sylvia Chen 311 S. Garfield Avenue Libertyville, IL 60048-6512	Director None	0	0	0
Kim D. Cooke 8300 Greensboro Dr., Ste. 1020 McLean, VA 22102	Director None	0	0	0
James A. Davids 122 S. Michigan Ave., #1220 Chicago, IL 60603	Director None	0	0	0

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06/15/99

1:33 pm

Statement 9 (Continued)

Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Pln Account/Other
R. Leonard Davis Route 313, #15 Doylestown, PA 18901-0117	Director None	0	0	0
Edward McGlynn Gaffney Pepperdine Univ School of Law Malibu, CA 90263	Director None	0	0	0
Laura M. Horton 1300 NW 167th St. Miami, FL 33169-5738	Director None	0	0	0
Herbert A. Jensen 7222 N. Shadeland Ave, Ste 101 Indianapolis, IN 46250-2029	Director None	0	0	0
Timothy C. Klenk 150 N. Michigan Ave, #2500 Chicago, IL 60601-7567	Director None	0	0	0
Marcia L. Luecke 1994 Misty Oaks Drive Broadview Heights, OH 44147	Director None	0	0	0
Jonathan E. Maire 2401 E. Grand River Ave. Lansing, MI 48912-3225	Director None	0	0	0
John R. Parker 1740 West Katella Ave., #D Orange, CA 92667-3434	Director None	0	0	0
Mary Libby Payne P.O. Box 22847 Jackson, MS 39225	Director None	0	0	0
Julius B. Poppinga 126 Heller Way Montclair, NJ 07043-2512	Director None	0	0	0

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Christian Legal Society

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06/15/99

1:33 pm

Statement 9 (Continued)

Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Pln Account/ Other
Claude H. Rhea III 1226 Rowland Drive Herndon, VA 20170-2426	Director None	0	0	0
John D. Robb PO Box 1888, 20 First Plaza Albuquerque, NM 87103	Director None	0	0	0
Thomas A. Rulon 733 Bishop St., Suite 2057 Honolulu, HI 96813-4076	Director None	0	0	0
H. Robert Showers 8280 Greensboro Dr., 7th Floor McLean, VA 22102	Director None	0	0	0
Stephen A. Tuggy 601 S. Figueroa St., 40th Flr Los Angeles, CA 90017-5758	Director None	0	0	0
Keith Watkins PO Box 489 Troy, AL 36081-0489	Director None	0	0	0
John R. Wylie 90 South Cascade Ave., #1300 Colorado Springs, CO 80903	Pres. & Ch. Bd. None	0	0	0
Wallace L. Larson 3300 N. Central Ave., #1900 Phoenix, AZ 85012	Secretary None	0	0	0
William D. Treeby 546 Carondelet St. New Orleans, LA 70130-3588	Treasurer None	0	0	0
Brent L. Amato One Brinkman Way Elgin, IL 60123	Past President None	0	0	0

Client 4029

Christian Legal Society

36-6101090

06/15/99

1:33 pm

Statement 9 (Continued)

Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Pln Account/ Other
Richard B. Couser PO Box 3550 Concord, NH 03302-3550	President-elect None	0	0	0
Beverly B. Ellis 3527 N.E. 100th Seattle, WA 98125	President-WCLRF None	0	0	0
William Rehwald 5855 Topanaga Canyon Blvd, #400 Woodland Hills, CA 91367-4600	V.Pres-WCLRF None	0	0	0
William B. Ball 511 N. Second St., PO Box 1108 Harrisburg, PA 17108-1108	WCLRF Director None	0	0	0
L. Martin Nussbaum PO Box 1678 Colorado Springs, CO 80901	WCLRF Director None	0	0	0
Victor L. Smith 401 West 89th Street Kansas City, MO 64114	WCLRF Director None	0	0	0
Frank R. Acuna 1460 Maria Lane, Suite 200 Walnut Creek, CA 94596-5314	Director None	0	0	0
Michael K. Whitehead 5001 N. Oak Trafficway Kansas City, MO 64118-4697	Director None	0	0	0
Total		\$ 84,000	11,806	0

Client 4029

Christian Legal Society

36-6101090

06/15/99

1:33 pm

Statement 10

Form 990, Part VII, Line 93

Program Service Revenue

	(A) Bus. Code	(B) Amount	(C) Excl. Code	(D) Amount	(E) Related/Exempt Funct. Income
Program Service Revenue					
a Conference registration		0		0	108,793
b CLRF-litigation support		0		0	78,493
c Sales-books,tapes,etc		0		0	12,932
d Sales of subscriptions		0		0	4,611
e Speaker fees/reimbsmnt		0		0	6,509
f. Advertising sales		0	3	45	0
Total	\$	0		45	211,338

Statement 11

Form 990, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
93a	Conference registrations: National conferences held for student and lawyer members. Society conferences provide education, motivation, and Christian fellowship. The National Student Leadership Conference provides training, experience and Christian fellowship for law students.
93b	Center for Law and Religious Freedom: Protects and promotes the inalienable and constitutional rights of free exercise of religion and the sanctity of human life; provides consultative services, researches current issues, publishes a quarterly journal, and provides strategic litigation support to and through other organizations who also seek to protect and defend these rights.
93c&d	Sales of books, tapes, subscriptions, etc.: Educates, motivates, and informs members on topics of interest to them.
93e	Speaker fees and reimbursements: The Society routinely provides speakers to inform, educate, and motivate member and outside groups about the Society's mission, goals, and other topics of relevant current interest. When honoraria and expense reimbursements are volunteered, the funds are turned over to the Society.
93f	Advertising: Miscellaneous and irregular member service provided on a one-time basis.
94	Membership dues and assessments: Annual dues paid by lawyers, students, and associate members to obtain the services of the organization and to provide funds needed to operate the Center

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Christian Legal Society

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Statement 11 (Continued)**Form 990, Part VIII****Relationship of Activities to the Accomplishment of Exempt Purposes**

Line #	Explanation of Activities

	for Law and Religious Freedom, Law Student Ministries, Public Ministries, and Membership Ministries.
97b	The Society sublets space in its Annandale, VA offices to Trinity University in furtherance of its education mission and to the C.S. Lewis Institute, Inc.
103	Tenant expenses: In the course of subletting office space to Trinity University and the C.S. Lewis Institute, the Society provides these entities with access to its copier, postage meter, and UPS account. Each entity is billed monthly for its usage and reimburses the Society for actual costs.

Statement 12**Schedule A, Part III, Line 2****Transactions with Trustees, Directors, etc.**

Question d--Disclosure in addition to Form 990, Part V:

Jill Casey, the Executive Director's wife, also works for the association (40 hours per week) as Executive Assistant, splitting her time among administration, development, membership, and conference coordination. Her compensation for 1997 was \$21,948. She received no fringe benefits. She does not report to the Executive Director, but to the Director of Association, Administration and Finance.

Statement 13**Schedule A, Part IV-A, Line 22****Other Income**

Description	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
Misc/Other Reimburseme	\$ 0	0	0	3,259	3,259
	\$ 0	0	0	3,259	3,259
	=====	=====	=====	=====	=====

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**PROGRAM SERVICE REVENUE
RELATED OR EXEMPT FUNCTION INCOME**

Honoraria	\$	4,855
Travel & miscellaneous expense reimbursements		1,654
Total	\$	<u>6,509</u>
		=====

**OFFICERS, DIRECTORS, TRUSTEES COMPENSATION--CASEY
EMPLOYEE BENEFIT PLAN CONTRIBUTION**

IRC 403(b) retirement plan	\$	4,200
Health insurance		6,488
Dental insurance		1,118
Total	\$	<u>11,806</u>
		=====

**COMP. OF FIVE HIGHEST PAID EMPLOYEES--MCFARLAND
CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS**

Health insurance	\$	6,375
Dental plan		1,118
IRC 403 (b) retirement plan		3,923
Total	\$	<u>11,416</u>
		=====

**COMP. OF FIVE HIGHEST PAID EMPLOYEES--LEE
CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS**

Medical insurance	\$	4,367
Dental insurance		725
Total	\$	<u>5,092</u>
		=====

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**COMP. OF FIVE HIGHEST PAID EMPLOYEES--BAYLOR
CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS**

Health insurance	\$	3,051
Dental insurance		428
Total	\$	<u>3,479</u>
		=====

**COMP. OF FIVE HIGHEST PAID EMPLOYEES--EMMERICH
CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS**

Health insurance	\$	937
Dental insurance		45
Total	\$	<u>982</u>
		=====

ARTICLE 1 - PURPOSES

The purposes for which the corporation is organized are wholly religious and include the following:

- To proclaim Jesus as Lord through all that we do in the field of law and other disciplines.
- To provide a means of society, fellowship and nurture among Christian lawyers.
- To encourage Christian lawyers to view law as ministry.
- To clarify and promote the concept of the Christian lawyer and to help Christian lawyers integrate their faith with their professional lives.
- To mobilize, at the national and local level, the resources needed to promote justice, religious liberty and reconciliation.
- To encourage, disciple and aid Christian students in preparing for the legal profession.
- To provide a forum for the discussion of problems relating to Christianity and the law.
- To cooperate with bar associations and other organizations in asserting and maintaining high standards of legal ethics.
- To encourage lawyers to furnish legal services to the poor and needy and grant special consideration to the legal needs of churches and other charitable organizations.
- To engage in all other activities in which a religious corporation incorporated under the Illinois General Not For Profit Corporation Act, and exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as they are from time to time amended, may lawfully engage.

ARTICLE 2 - STATEMENT OF FAITH

SECTION 1. STATEMENT. The corporation's statement of faith is as follows:

STATEMENT OF FAITH:

Trusting in Jesus Christ as my Savior, I believe in:

1. One God, eternally existent in three persons, Father, Son and Holy Spirit.

SECTION 2. ACKNOWLEDGMENT. All officers, directors, regular and student members and senior staff of the corporation shall acknowledge their acceptance of, and agreement with, the corporation's statement of faith.

ARTICLE 3 - OFFICES

The corporation shall continuously maintain in the State of Illinois a registered office and a registered agent whose business office is identical with such registered office, and may have other offices within or without the state.

ARTICLE 4 - MEMBERS

SECTION 1. SELECTION. The members of the corporation shall consist of such persons as are selected in a manner determined by the board of directors from the applications of interested candidates.

SECTION 2. APPLICATIONS. Each candidate for membership shall submit to the corporation an application in a form approved by the board of directors of the corporation. However, no applicant shall be accepted as a regular or student member unless he or she affirmatively indicates in the application that he or she is trusting Jesus Christ as his or her personal Savior and accepts and agrees with the corporation's statement of faith.

SECTION 3. CLASSES OF MEMBERS. The members of the corporation shall be divided into three classes: regular members, student members and associate members.

a. Regular Members. Regular members shall include all members who are members of the bar of any jurisdiction of the United States or who are law school graduates.

b. Student Members. Student members shall include all members who are enrolled in law schools or other higher educational institutions in the United States.

c. Associate Members. Associate members shall include all members of the corporation who are neither regular members nor student members.

SECTION 4. DUES. Members shall pay dues to the corporation in such amounts and in such manner as shall from time to time be determined by the board of directors.

SECTION 5. TERMINATION OF MEMBERSHIP. The membership of each member of the corporation shall terminate upon that member's death, resignation or expulsion. In addition, unless otherwise determined by the board of directors, each member's membership shall terminate because of his or her non-payment of dues on a date which is ninety days after the last date for which that member's

meeting. If no such designation is made before the first day of November of any year, the annual meeting of members during that year shall be held on the second Friday of December. At each annual meeting of the members, the results of the election and appointment of directors shall be announced and the election and appointment will be deemed to take place at the time of that announcement.

SECTION 8. SPECIAL MEETINGS. Special meetings of the members may be called either by the president, the board of directors, or members having not less than one-fourth (1/4) of all of the votes entitled to be cast at such a meeting, for the purpose or purposes stated in the notice of the meeting.

SECTION 9. PLACE OF MEETINGS. The board of directors may designate any place as the place of meeting for any annual meeting or for any special meeting called by the board of directors. If no designation is made, or if a special meeting is otherwise called, the place of the meeting shall be the principal office of the corporation.

SECTION 10. NOTICE OF MEETINGS. Written notice stating the place, date and time of each meeting of the members and, in the case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered to each member of record entitled to vote at such meeting not less than five (5) nor more than sixty (60) days before the date of meeting, except in the case of a removal of one or more directors, when such notice shall be delivered to each member entitled to vote not less than twenty (20) nor more than sixty (60) days before the date of the meeting. Such notice shall be delivered either personally or by mail (by letter or in a publication of the corporation), by or at the direction of the president, or the secretary, or the officer or persons calling the meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the member at his or her address as it appears on the records of the corporation, with postage thereon prepaid. When a meeting is adjourned to another time or place, notice need not be given of the adjourned meeting if the time and place thereof are announced at the meeting at which the adjournment is taken.

SECTION 11. FIXING RECORD DATE. The date on which notice of a meeting of the members of the corporation is mailed (or otherwise delivered) shall be the record date for the determination of members entitled to vote, whether by mail or at that meeting or any adjournment thereof.

SECTION 12. INSPECTORS. At any meeting of members, the chairman of the meeting may, or upon the request of any members shall, appoint one or more persons as inspectors for such meeting. Such inspectors shall ascertain and report the number of votes represented at the meeting, based upon their determination of the validity and effect of proxies or mailed ballots; count all votes and report the results; and do such other acts as are proper to conduct the election and voting with impartiality and fairness to all the members. Each report of an inspector shall be in writing and signed by him or her or by a majority of them if there be more than one inspector acting at such meeting. If there is more than one inspector, the report of a majority shall be the report of the inspectors.

SECTION 13. VOTING. No members of the corporation shall have the right to vote except regular members who are in good standing and, except as required by other provisions of these bylaws, or the corporation's articles of incorporation, or law, such regular members shall have the right to vote

by the member or his or her duly authorized attorney-in-fact. No proxy shall be valid after eleven (11) months from the date of its execution unless otherwise provided in the proxy.

SECTION 15. QUORUM AND MANNER OF ACTING. Thirty (30) members entitled to vote, present in person, voting by mail, or represented by proxy, shall constitute a quorum at any meeting of members, provided, however, that if less than thirty (30) such members are present at such a meeting, a majority of such members present may adjourn the meeting without further notice. Except as otherwise provided in these bylaws, in the corporation's articles of incorporation, or by law, the vote of a majority of the votes entitled to be cast by the members present, voting by mail, or represented by proxy at a meeting at which a quorum is present, shall constitute the action of the members with respect to the matters voted upon.

ARTICLE 5 - BOARD OF DIRECTORS

SECTION 1. GENERAL POWERS. The property, ministry and other affairs of the corporation shall be managed by or under the direction of its board of directors.

SECTION 2. NUMBER AND QUALIFICATIONS. The board of directors of the corporation shall consist of twenty-four (24) members and, ex officio, the president, president-elect, secretary, treasurer and immediate past president of the corporation. If the executive director of the corporation is a regular member of the corporation, he or she shall also be an ex officio member of the board of directors. (The assumption by an elected director of an office which makes that director an ex officio member of the board shall be deemed to create a vacancy of the elected directorship previously held by that director, which vacancy shall be filled by the board of directors as provided in Section 5 of this Article V.) Ex officio members of the board of directors shall have the same rights, privileges and responsibilities (including the right to vote) as other directors. All directors of the corporation must be regular members of the corporation. Directors may succeed themselves in office.

Directors would not be eligible for reelection or reappointment to the Board for a period of one (1) year after they completed nine (9) consecutive years of service on the Board unless they are serving ex officio as a result of their appointment as officers, except that directors as of May 1994 would be eligible to serve for a period of six (6) years following the expiration of their present terms of office.

SECTION 3. ELECTION AND APPOINTMENT. Six (6) members of the board of directors of the corporation shall be elected annually by the regular members of the corporation entitled to vote from a list of candidates selected by the board governance and nominating committee. Two (2) members of the board of directors of the corporation shall be appointed annually by the board of directors from a list of candidates selected by the board governance and nominating committee. In addition to the qualifications of all other board members elected by the regular members of the corporation entitled to vote, the candidates to be appointed hereunder by the board of directors shall not have served on the board of directors of the corporation at any time within the two (2)-year period before their initial appointment pursuant to this Section 3.

attend three (3) consecutive regular meetings of the board of directors. A director whose term of office is terminated by reason of his or her failure to attend meetings of the board shall be eligible to fill the vacancy created by his or her termination. The term of each ex officio member of the board shall terminate upon the termination of the office by virtue of which he or she is a member of the board of directors.

SECTION 5. VACANCIES. Any vacancy occurring in the board of directors and any directorship to be filled by reason of an increase in the number of directors may be filled by the board of directors. Any director appointed by the board of directors to fill a vacancy shall be appointed for the unexpired term of his or her predecessor in office.

SECTION 6. REGULAR MEETINGS. Regular meetings of the board of directors shall be held at such time and place as the board of directors shall, from time to time, determine, except that there shall be at least two meetings of the board during each of the corporation's fiscal years. One such meeting shall be designated by the board (and in the notice of the meeting) as the annual meeting of the board. At each regular meeting of the board of directors, the directors may consider all such business as may properly come before the meeting without prior notice of such business having been given.

SECTION 7. SPECIAL MEETINGS. Special meetings of the board of directors may be called by the president or the secretary of the corporation, and must be called by the secretary upon the request of one-third (1/3) of the entire board of directors. Such meetings shall be held at such places as are designated by the president.

SECTION 8. NOTICE. Notice of each regular meeting of the board of directors shall be given to all directors in writing at least thirty (30) days in advance of that meeting and notice of each special meeting shall be given to all directors at least five (5) days in advance of that meeting. The notice of each such meeting shall include the date, place and time of the meeting. The designation of a regular meeting as the annual meeting of the board shall be included in the notice of that meeting. The determination of the board regarding the date, place and time of any regular meeting, and the designation of any such meeting as the board's annual meeting, as set forth in the minutes of the board, shall be sufficient notice if mailed to all board members at least thirty (30) days prior to that meeting.

SECTION 9. QUORUM. One-third (1/3) of the entire board of directors shall constitute a quorum, provided, however, that if less than one-third (1/3) of the entire board is present at a meeting, a majority of the directors present may adjourn the meeting at any time without further notice.

SECTION 10. MANNER OF ACTING. The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board of directors, unless the act of a greater number is required by these bylaws, the corporation's articles of incorporation or applicable law. No director may act by proxy on any matter.

SECTION 11. PARTICIPATION BY TELEPHONE. Directors may participate in and act at any meeting of the board of directors through the use of a conference telephone or other communications equipment by means of which all persons participating in the meeting can communicate with each other.

any time by written notice to the board of directors, the president or the secretary of the corporation. A director may be removed by the members, with or without cause, by the affirmative vote of two-thirds (2/3) of the members present and voting at any regular or special meeting of the members if the notice of the meeting is delivered in accordance with Article IV, Section 10 of these bylaws to all members entitled to vote on removal of directors and states that the purpose of the meeting is to vote upon the removal of one or more directors named in the notice. Only the director or directors named in the notice may be removed at that meeting.

SECTION 14. COMPENSATION. All directors shall serve without compensation for their services as members of the board of directors.

ARTICLE 6 - COMMITTEES

SECTION 1. APPOINTMENT. The board of directors, by resolution adopted by a majority of the directors in office, may create one (1) or more committees and appoint directors or such other persons as the board designates, to serve on the committee or committees. Each committee shall have two or more directors, a majority of its membership shall be directors, and all committee members shall serve at the pleasure of the board.

SECTION 2. AUTHORITY. To the extent specified by the board of directors or in these bylaws, each committee may exercise the authority of the board of directors; provided, however, that a committee may not: (1) adopt a plan for the distribution of the assets of the corporation, or for dissolution; (2) approve or recommend to members any act the Illinois General Not For Profit Corporation Act of 1986, as from time-to-time amended, requires to be approved by members; (3) fill vacancies on the board of directors or on any of its committees; (4) elect, appoint or remove any officer or director or member of any committee, or fix the compensation of any member of a committee; (5) adopt, amend, or repeal the bylaws or the articles of incorporation of the corporation; (6) adopt a plan of merger or adopt a plan of consolidation with another corporation, or authorize the sale, lease, exchange or mortgage of all or substantially all of the property or assets of the corporation; or (7) amend, alter, repeal or take action inconsistent with any resolution or action of the board of directors when the resolution or action of the board of directors provides by its terms that it shall not be amended, altered or repealed by action of a committee.

SECTION 3. PROCEDURES. Each committee may establish its own procedures for the conduct of its business provided that those procedures are not inconsistent with the following:

a. Meetings and Notice. Subject to action by the board of directors, each committee by majority vote of its members shall determine the time and place of its meetings and the notice required therefore.

meeting of a committee through the use of a conference telephone or other communications equipment by means of which all persons participating in the meeting can communicate with each other. Participation in such meeting shall constitute attendance and presence in person at the meeting of the person or persons so participating.

e. Minutes. Minutes of all meetings of the committee shall be prepared and provided to the secretary of the corporation for inclusion with the corporation's records.

SECTION 4. STANDING COMMITTEES. The standing committees of the board of directors shall be:

a. Executive Committee. The executive committee of the board of directors, serving at the pleasure of the board, shall consist of the president (who shall serve as its chairperson), president-elect, immediate past president, secretary, treasurer and executive director, who shall serve at the pleasure of the board. Subject to the limitations set forth in Section 2 of this Article 6, the executive committee shall have and exercise the full authority of the board of directors between meetings of the board.

b. Board Governance and Nominating Committee. The board governance and nominating committee shall consist of a chairperson and at least two (2) other directors of the corporation, all of whom shall be appointed by the board of directors and shall serve at the pleasure of the board. Each year the board governance and nominating committee shall nominate candidates from among the regular members of the corporation to fill each vacancy on the board of directors which arises as a result of the expiration of the terms of office of the directors whose terms then expire. The list of nominated candidates eligible for election by the regular members of the corporation entitled to vote shall be sent or otherwise provided to all members of the corporation entitled to vote, prior to or concurrent with the ballots for the election of directors as provided in Article IV, Section 14. The list of nominated candidates eligible for appointment by the board of directors pursuant to Article V, Section 3 shall be sent to all directors of the corporation with the notice of the annual meeting of the board of directors. At least forty (40) days before each annual membership meeting, the board governance and nominating committee shall nominate candidates from among the regular members of the corporation to fill each vacancy on the board of directors which arises as a result of the expiration of the terms of office of the directors whose terms then expire, except that the board governance and nomination committee shall not be required to nominate candidates for the offices of executive director, assistant secretary and assistant treasurer and those officers need not be members of the corporation. The person nominated by the board governance and nominating committee to serve as officers may be, but need not be, directors of the corporation. The list of candidates nominated to serve as officers shall be sent to all directors of the corporation with the notice of the annual meeting of the board of directors.

In addition to the foregoing, the board governance and nominating committee shall be responsible for the orientation of new members of the corporation's board of directors and the training of the corporation's board of directors.

and at least one (1) other member, shall be directors of the corporation. Subject to the oversight and supervision of the executive committee, and in conjunction with the executive director, this committee shall be responsible for providing guidance and direction to the membership ministries of the corporation between meetings of the board.

e. Center for Law and Religious Freedom Committee. The Center for Law and Religious Freedom committee shall consist of at least three (3) persons, all of whom shall be appointed by the board of directors and shall serve at its pleasure. A majority of the membership of the committee, including the chairperson and at least one (1) other member, shall be directors of the corporation. Subject to the oversight and supervision of the executive committee, and in conjunction with the executive director, this committee shall be responsible for providing guidance and direction to the corporation's Center for Law and Religious Freedom between meetings of the board.

f. Public Ministries Committee. The public ministries committee shall consist of at least three (3) persons, all of whom shall be appointed by the board of directors and shall serve at its pleasure. A majority of the membership of the committee, including the chairperson and at least one (1) other member, shall be directors of the corporation. This committee shall be responsible for overseeing the public ministries of the corporation (other than the activities of the Center for Law and Religious Freedom), including, but not limited to, the corporation's Christian conciliation and legal aid ministries. The committee shall report and make recommendations with respect to such matters to the board of directors and executive committee.

g. Audit Committee. The audit committee shall consist of at least three (3) persons, all of whom shall be appointed by the board of directors and shall serve at the pleasure of the board. A majority of the membership of the committee, including its chairperson, shall be directors of the corporation. No member of the audit committee shall be an employee or staff member of the corporation or related to any employee or staff member by blood or marriage. The committee shall: make recommendations to the board for the appointment of independent auditors; review, evaluate and (if applicable) oversee the implementation of, any recommendations made by the independent auditors about the corporation's internal accounting and management controls; review the corporation's annual financial statements with the independent auditors; assist the board in any responsibilities it might have with regard to financial accounting and reporting; advise the board with respect to any other financial or legal matters as the committee determines might be helpful to the board; and act as a liaison between the board and the corporation's independent auditors. Unless a separate audit committee is appointed by the board, the administration, personnel and finance committee (excluding any members of the committee who are employees or staff members of the corporation or who are related to employees or staff members of the corporation) shall serve as the audit committee.

h. Development Committee. The development committee shall consist of at least three (3) persons, all of whom shall be appointed by the board of directors and shall serve at its pleasure. A majority of the membership of the committee, including the chairperson and at least one (1) other member, shall be directors of the corporation. This committee shall be responsible for overseeing the efforts of the corporation to raise funds through grants and contributions from the corporation's

member of all standing committees of which he or she is not otherwise a designated member with the same rights (including the right to vote) as all other members of the committee.

SECTION 6. ADVISORY COMMITTEES. In addition to the committees of the board of directors which are the subject of Sections 1 through 5 of this Article VI, either the board of directors or the president may appoint advisory committees. Such committees may consist of any two (2) or more members of the corporation and may, but need not, include one (1) or more directors. Unless the board of directors or the president appoints a chairperson of an advisory committee, that committee may elect its own chairperson and, except insofar as they might be inconsistent with any rules or procedures established for the advisory committee by the board of directors or the president, each advisory committee may establish its own rules and procedures. Such committees shall act in an advisory capacity only and may not act on behalf of the corporation or bind it to any action but may make recommendations to the board of directors or the officers of the corporation with respect to such matters as are specified by the board.

ARTICLE 7 - OFFICERS

SECTION 1. NUMBER. The officers of the corporation shall be the president, the president-elect (who may also be referred to as the vice-president), the executive director, the treasurer, the secretary, and such assistant treasurers and secretaries as may be elected or appointed by the board of directors. Any two (2) or more offices may be held by the same person except the offices of president, president-elect and secretary.

SECTION 2. ELECTION. The officers of the corporation shall be elected at such annual meetings of the directors of the corporation as are necessary to fill vacancies as they arise as a result of the expiration of officers' terms of office, except that the office of president shall be filled by the president-elect. Such officers (other than the president) shall be elected from among a list of regular members nominated by the nominating committee, as provided in Article VI, Section 4b of these bylaws, except that candidates for the offices of executive director, assistant secretary and assistant treasurer need not be nominated by the nominating committee and need not be members of the corporation.

SECTION 3. TENURE. Each officer shall hold the office to which he or she is elected until the second (2nd) annual meeting of directors following his or her election and until his or her successor has been elected and qualified, unless he or she sooner resigns or is removed from office, except that the term of office of the president, president-elect, secretary and treasurer shall terminate sooner upon the termination of their membership in the corporation. All officers may succeed themselves in office except the president and president-elect.

SECTION 4. THE PRESIDENT. The president shall preside at all meetings of the members and of the board of directors, shall be the chairperson of the executive committee, and shall be an ex-officio member of all other standing committees. Between meetings of the board of directors and the

either reason, the president elect shall become president of the corporation.

SECTION 6. THE EXECUTIVE DIRECTOR. The executive director shall be the chief executive officer of the corporation. Subject to the direction and control of the board of directors, and the president as the representative of that board, the executive director shall be in charge of the ministry and other activities and business of the corporation. He or she shall see that resolutions and directions of the board of directors are carried into effect except in those instances in which that responsibility is specifically assigned to some other person by the board of directors. In general, the executive director shall discharge all duties incident to the office of the chief executive officer of the corporation and such other duties as may be prescribed by the board of directors from time to time. He or she shall be responsible for the administration, programs and funding of the corporation, including the spiritual leadership of the corporation and its staff; recruiting and training of staff members; planning, interpreting, implementing and evaluating programs; supervising all of the corporation's publications; raising the entire funding needed for the operations, programs and special needs of the corporation; and reporting regularly to the board of directors and the president. He or she may vote all securities which the corporation is entitled to vote except as, and to the extent that, such authority is vested in a different officer or agent of the corporation by the board of directors.

SECTION 7. THE TREASURER. The treasurer shall be the principal financial officer of the corporation. He or she shall review the receipt and disbursement of all moneys due to or belonging to the corporation and shall keep or cause to be kept regular and correct accounts. He or she shall assure that a financial report is submitted at each regular meeting of the board of directors and shall perform such other duties as are assigned to him or her by the board of directors or as are appropriate to the office.

SECTION 8. THE SECRETARY. The secretary shall record or cause to be recorded the minutes of all meetings of members and the board of directors and shall assure that all corporate minutes and other records are accurately and properly maintained. He or she shall also assure that all notices of meetings of members and the board of directors are given in accordance with these bylaws, or as required by law, and that a list of all members of the corporation is properly maintained. The secretary shall have the authority to certify the bylaws, resolutions of the members and board of directors and committees thereof, and other documents of the corporation as true and correct copies thereof, and shall perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to him or her by the president or the board of directors.

SECTION 9. THE ASSISTANT TREASURERS AND ASSISTANT SECRETARIES. The assistant treasurers and assistant secretaries shall perform such duties as shall be assigned to them by the treasurer or the secretary, respectively, or by the executive director or the board of directors.

SECTION 10. REMOVAL. Any officer elected or appointed by the board of directors may be removed by the board whenever in its judgment the best interest of the corporation will be served thereby.

same in the name of and on behalf of the corporation, and, if the corporation adopts a corporate seal, any such officer may affix that seal thereto.

SECTION 2. CHECKS, DRAFTS, ETC. All checks, drafts or other orders for the payment of money, and all notes or other evidences of indebtedness issued in the name of the corporation, shall be signed by such officer or officers or agent or agents of the corporation, and in such manner, as shall from time to time be determined by resolution of the board of directors.

SECTION 3. DEPOSITS. All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the board of directors may select.

ARTICLE 9 - LIMITATIONS ON DEBT,
LOANS, CORPORATE ACTIVITIES, USE
OF INCOME AND ASSETS, AND DISSOLUTION

SECTION 1. DEBT. No debt shall be incurred by the corporation beyond the accounts payable incurred by it as a result of its ordinary operating expenses, and no evidence of indebtedness shall be issued in the name of the corporation, unless authorized by the board of directors.

SECTION 2. LOANS TO OFFICERS AND DIRECTORS. Except as provided in Article X, Section 5 of these bylaws, no loan shall be made by the corporation to a director or officer except that a loan may be made to a director or officer who is employed by the corporation if authorized by a majority of the non-employed directors and either: (a) the purpose of such loan is to provide financing for the principal residence of the employed director or officer upon receipt of adequate collateral consisting of marketable real estate or securities readily capable of valuation; or (b) the loan is otherwise in furtherance of the purposes of the corporation and in the ordinary course of its affairs.

SECTION 3. ACTIVITIES. The corporation is organized exclusively for religious purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. Notwithstanding any other provisions of these bylaws, the corporation shall not carry on any activities not permitted to be carried on: (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law); or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

SECTION 4. INUREMENT OF INCOME. The corporation shall not have or issue shares of stock and no dividends shall be paid to its members, directors or officers. No part of the net income of the corporation shall inure to the benefit of, or be distributable to, its members, directors, officers or other private persons, provided, however, that, except as otherwise provided in these bylaws, the corporation may pay reasonable compensation to its members, officers and directors for services

(1) or more corporations, societies, or organizations engaged in activities substantially similar to those of the corporation, pursuant to a plan of distribution adopted as provided in the Illinois General Not-For-Profit Corporation Act, provided, however, that no distribution of the assets of the corporation shall be made to any organization if at the time of distribution that organization is not an organization which has been determined by the Commissioner of the Internal Revenue to be exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law). Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for religious purposes.

ARTICLE 10 - INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS

SECTION 1. GENERAL. The corporation shall indemnify any person who was or is a party, or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that such person is or was a director, officer, employee or agent of the corporation, or who is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, shall not, or itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in, or not opposed to, the best interests of the corporation or, with respect to any criminal action or proceeding, that the person had reasonable cause to believe that his or her conduct was unlawful.

SECTION 2. ACTION BY OR IN THE NAME OF THE CORPORATION. The corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that such person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit, if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, provided that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the corporation, unless, and only to the extent that, the court in which such action or suit was brought shall

as authorized in the specific case, upon a determination that indemnification of the director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in Sections 1 and 2. Such determination shall be made (a) by the board of directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding, or (b) if such a quorum is not obtainable, or even if obtainable, if a quorum of disinterested directors so directs, by independent legal counsel in a written opinion.

SECTION 5. ADVANCE OF EXPENSES. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation as authorized in this article.

SECTION 6. INDEMNIFICATION NOT EXCLUSIVE. The indemnification provided by this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any bylaw, agreement, vote of members or disinterested directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee or agent, and shall inure to the benefit of the heirs, executors and administrators of such person.

SECTION 7. INSURANCE. The corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or who is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against any liability asserted against such person and incurred by such person in any such capacity, or arising out of his or her status as such, whether or not the corporation would have the power to indemnify such person against such liability under the provisions of this Article X.

SECTION 8. MERGER, ETC. References to "the corporation" shall include, in addition to the surviving corporation, any merging corporation (including any corporation having merged with a merging corporation) absorbed in a merger which, if its separate existence had continued, would have had the power and authority to indemnify its directors, officers, employees or agents, so that any person who was a director, officer, employee or agent of such merging corporation, or was serving at the request of such merging corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, shall stand in the same position under the provisions of this Article with respect to the surviving corporation as such person would have with respect to such merging corporation if its separate existence had continued.

SECTION 9. EMPLOYEE BENEFIT PLANS. For purposes of this Article, references to "other enterprises" shall include employee benefit plans; references to "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and references to "serving at the request of the corporation" shall include any service as a director, officer, employee or agent of the corporation which imposes duties on, or involves services by such director, officer, employee, or agent

The members of the corporation, together with other concerned Christians, may begin local affiliated public ministries to help the corporation implement its ministry at the local level. Except as otherwise determined by the board of directors, any such ministry shall be affiliated with the Corporation through an affiliation agreement and the affairs of that organization shall be conducted in accordance with an administrative manual published by the corporation, the terms of which shall be established by the board of directors. Unless otherwise determined by the board, the affiliation agreement, among other things, shall provide for representation of some of the corporation's local members on the board of directors or governing board of the affiliate, agreement with the corporation's statement of faith and a commitment to work with the corporation to advance religious freedom, Biblical justice and reconciliation.

ARTICLE 12 -- LOCAL CHAPTERS

SECTION 1. FORMATION AND RECOGNITION. Any three (3) or more members of the corporation residing in any locality may form a local chapter of members of the corporation in that locality for the holding of regular meetings of not less than three (3) annually and for carrying out the purposes of the corporation. The members of the corporation desiring to form the local chapter shall apply for recognition of that chapter by filing with the corporation an application containing the names and addresses of the members desiring to form the chapter and the secretary and each other officer of the chapter designated by them, all rules to be adopted by the chapter and such other information as is requested by the corporation. Recognition of the local chapter shall take place upon the approval of its application by the corporation and its delivery to the corporation of an undertaking in a form designated by the corporation governing the chapter's use of the service marks "Christian Legal Society," "CLS" and such other marks as are owned by the corporation. In order to maintain its status as a recognized chapter, the chapter membership at all times must include at least three (3) regular members of the corporation and all officers must be regular members of the corporation.

SECTION 2. REPORTS. Promptly after each local chapter is recognized, it shall notify the corporation of the names and addresses of its members. Annually thereafter it shall file with the corporation a report containing the names and addresses of its secretary, other officers and members, a summary of its meetings and activities during the previous year, and such other information as is requested by the corporation. At the same time it shall file with the corporation specimens of literature, notices and other items published by it which identify it as a local chapter of the corporation or which otherwise use the marks owned by the corporation.

SECTION 3. REVOCATION OF RECOGNITION. The recognition of any local chapter may be revoked by the corporation at any time for any reason.

SECTION 4. FORMS AND PROCEDURES. The application of a local chapter for recognition, the undertaking regarding its use of the marks owned by the corporation and the annual report to be filed by the local chapter shall be in a form designated by the board of directors of the corporation. The recognition and revocation of recognition of local chapters shall be determined by the board of directors of the corporation or such committee or person as is designated by it, in that board's, committee's or person's sole discretion.

corporation. Recognition of the student chapter shall take place upon the approval of its application by the corporation and its delivery to the corporation of an undertaking in a form designated by the corporation governing the chapter's use of the service marks "Christian Legal Society," "CLS" and such other marks as are owned by the corporation. In order to maintain its status as a recognized student chapter, the chapter membership at all times must include at least three (3) student members of the corporation and all officers must be student members of the corporation. Whenever feasible, each student chapter shall have a regular member of the corporation approved by the corporation as an advisor.

SECTION 2. REPORTS. Each student chapter shall submit to the corporation any reports requested by the corporation. At least annually, the chapter shall file with the corporation specimens of literature, notices and other items published by it which identify it as a student chapter of the corporation or which otherwise use the marks owned by the corporation.

SECTION 3. REVOCATION OF RECOGNITION. The recognition of any student chapter may be revoked by the corporation at any time for any reason.

SECTION 4. FORMS AND PROCEDURES. The application of a student chapter for recognition, the undertaking regarding its use of the marks owned by the corporation and any reports to be filed by the student chapter shall be in a form designated by the board of directors of the corporation. The recognition and revocation of recognition of student chapters shall be determined by the board of directors of the corporation or such committee or person as is designated by it, in that board's, committee's or person's sole discretion.

ARTICLE 14 - FISCAL YEAR

The fiscal year of the corporation shall begin on the first day of January in each year and end on the last day of December.

ARTICLE 15 - BOOKS AND RECORDS

The corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, board of directors and committees having any of the authority of the board of directors. It shall also keep, at its registered office or principal office, a record giving the names and addresses of its members entitled to vote. All books and records of the corporation may be inspected by any member, or his or her agent or attorney, for any proper purpose at any reasonable time.

ARTICLE 16 - RULES OF ORDER

Except insofar as they are not consistent with the corporation's articles of incorporation, or these bylaws, or applicable law, all meetings of the members and the board of directors of the corporation shall be governed by the parliamentary procedures of Robert's Rules of Order, as from time to time revised.

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1997 Federal Depreciation Schedule

Christian Legal Society

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Current 179/ Bonus	Prior 179/ Bonus	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.
Form 990/990-PF (Cont)												
Machinery and Equipment (Cont)												
35	Panasonic UF788 Facsimile	8/15/96		3,057							3,057	255
36	Computer - LSM Illinois	7/12/96		1,900							1,900	190
38	Memory upgrade	12/10/96		160							160	3
50	Cybermax PC	7/10/97		2,149							2,149	
61	PC Cybermax	10/06/97		3,210							3,210	
				41,814		0	0	0	0	0	41,814	23,154
Miscellaneous												
24	Office equip - Various	12/31/88	12/31/97	28,535							28,535	28,535
47	Telephone system (GE Lse)	6/01/96		27,138							27,138	3,166
				55,673		0	0	0	0	0	55,673	31,701
Amortization												
37	CLSNet software developmnt	12/01/96	12/31/97	279							279	8
65	Membership Software(J.D.)	12/31/97		3,000							3,000	
	Grand Total Amortization			3,279		0	0	0	0	0	3,279	8
	Grand Total Depreciation			117,089		0	0	0	0	0	117,089	65,516

12/31/97

1997 Federal Depreciation Schedule

Client 4029

Christian Legal Society

[illegible]