

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

1998

Department of the Treasury
Internal Revenue ServiceUnder section 501(c) of the Internal Revenue Code (except black lung benefit
trust or private foundation) or section 4947(a)(1) nonexempt charitable trustThis Form is
Open to Public
Inspection

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

A For the 1998 calendar year, OR tax year period beginning , 1998, and ending , 19

B Check if:

☐ Change of address

☐ Initial return

☐ Final return

☐ Amended return (required also for State reporting)

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

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

D Employer identification number
36-6101090

E Telephone number
703-642-1070

F Check ☐ if exemption application is pending

G 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: .

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) .

J Accounting method: ☐ Cash ☒ Accrual

☐ 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 13.)

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a	829,289		
b Indirect public support	1b	33,260		
c Government contributions (grants)	1c			
d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 850,049 noncash \$ 12,500)	1d			862,549
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			211,429
3 Membership dues and assessments	3			435,079
4 Interest on savings and temporary cash investments	4			3,597
5 Dividends and interest from securities	5			27
6a Gross rents	6a	21,169		
b Less: rental expenses	6b			
c Net rental income or (loss) (subtract line 6b from line 6a)	6c			21,169
7 Other investment income (describe)	7			
	(A) Securities		(B) Other	
8a Gross amount from sale of assets other than inventory	8a			
b Less: cost or other basis and sales expenses	8b		1,413	
c Gain or (loss) (attach schedule) . Statement... 1	8c		-1,413	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			-1,413
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			2,895
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			1,535,332
13 Program services (from line 44, column (B))	13			1,086,797
14 Management and general (from line 44, column (C))	14			141,173
15 Fundraising (from line 44, column (D))	15			157,466
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 16 and 44, column (A))	17			1,385,436
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			149,896
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			-144,171
20 Other changes in net assets or fund balances (attach explanation) . See Statement... 2	20			298
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			6,023

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 17.)

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	54,852	2,173	26,975
26 Other salaries and wages	26	498,880	403,162	66,649	29,069
27 Pension plan contributions	27	13,582	10,976	1,815	791
28 Other employee benefits	28	87,660	70,841	11,711	5,108
29 Payroll taxes	29	40,472	32,707	5,407	2,358
30 Professional fundraising fees	30				
31 Accounting fees	31	72,684	57,262	6,442	8,980
32 Legal fees	32				
33 Supplies	33	14,583	11,785	1,948	850
34 Telephone	34	29,769	24,057	3,977	1,735
35 Postage and shipping	35	8,364	6,759	1,118	487
36 Occupancy	36	89,159	71,116	13,371	4,672
37 Equipment rental and maintenance	37	16,553	13,377	2,211	965
38 Printing and publications	38	134,552	79,224		55,328
39 Travel	39	46,951	35,924	7,141	3,886
40 Conferences, conventions, and meetings	40	76,638	74,696	502	1,440
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	15,106	12,208	2,018	880
43 Other expenses (itemize): a Statement 3	43a	156,483	127,851	14,690	13,942
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	1,385,436	1,086,797	141,173	157,466

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 20.)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 \$ 0)	1,086,797
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)		1,086,797

Part IV Balance Sheets (See Specific Instructions on page 20.)

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	
A S S E T S	45	Cash – non-interest-bearing.....			45		
	46	Savings and temporary cash investments.....		132,356	46	135,805	
	47a	Accounts receivable.....	47a	4,422			
	b	Less: allowance for doubtful accounts.....	47b		5,601	47c	4,422
	48a	Pledges receivable.....	48a	33,772			
	b	Less: allowance for doubtful accounts.....	48b		14,450	48c	33,772
	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.....			52		
	53	Prepaid expenses and deferred charges.....		9,213	53	3,790	
	54	Investments – securities (attach schedule).....	See Statement... 5	1,074	54	4,378	
	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	78,874				
b	Less: accumulated depreciation (attach schedule) Stmt. 6	57b	35,695	39,008	57c	43,179	
58	Other assets (describe ► See Statement 7)			13,996	58	17,639	
59	Total assets (add lines 45 through 58) (must equal line 74).....			215,698	59	242,985	
L I A B I L I T I E S	60	Accounts payable and accrued expenses.....		110,455	60	64,044	
	61	Grants payable.....			61		
	62	Deferred revenue.....		217,866	62	159,041	
	63	Loans from officers, directors, trustees, and key employees (attach schedule).....		12,500	63		
	64a	Tax-exempt bond liabilities (attach schedule).....			64a		
	b	Mortgages and other notes payable (attach schedule).....			64b		
	65	Other liabilities (describe ► See Statement 8)			19,048	65	13,877
66	Total liabilities (add lines 60 through 65).....			359,869	66	236,962	
N E T A S S E T S O R F U N D B A L A N C E S	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.						
	67	Unrestricted.....		-212,109	67	-160,182	
	68	Temporarily restricted.....		67,938	68	166,205	
	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).....			-144,171	73	6,023
	74	Total liabilities and net assets/fund balances (add lines 66 and 73).....			215,698	74	242,985

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-A Reconciliation of Revenue per Audited
Financial Statements with Revenue per
Return** (See Specific Instructions, page 22.)

a	Total revenue, gains, and other support per audited financial statements	a	1,535,630
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		298
(2)	Donated services and use of facilities .. \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify):		
	\$		
	Add amounts on lines (1) through (4)	b	298
c	Line a minus line b	c	1,535,332
d	Amounts included on line 12, 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 revenue per line 12, Form 990 (line c plus line d)	e	1,535,332

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

a	Total expenses and losses per audited financial statements..... ▶	a	1,385,436
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	1,385,436
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	1,385,436

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 22.)

[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 22.

Part VI Other Information (See Specific Instructions on page 23.)

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	76		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.	77		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		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?	80a		X
b	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	81a	0	
b	Did the organization file Form 1120-POL for this year?	81b		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?	82a	X	
b	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.)	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a	N/A	
b	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.	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	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?	85h	N/A	
86	501(c)(7) organizations. - Enter:			
a	Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. - Enter:			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	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	88		X
89a	501(c)(3) organizations. - Enter: Amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0			
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	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0
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			
b	Number of employees employed in the pay period that includes March 12, 1998 (See instructions.)	90b		17
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).
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See Statement 10

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
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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 12.)

Signature of officer 

6/15/99
Date

Exec. Director
Type or print name and title.

**Paid
Preparer's
Use Only**

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

Date
6-15-99

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

EIN ▶	
ZIP+4 ▶	22003-3251

**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**Supplementary Information**

See separate instructions.

OMB No. 1545-0047

1998Department 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	82,000	11,530	0
David J. Lee	Director of Adm			
7610 Cervantes Sprngfld VA	40	80,000	8,107	0
Gregory S. Baylor	CLRF--Asst Dir			
3003 Van Ness NW Wash DC	40	55,720	7,499	0
Charlie Emmerich	LSM--Director			
542 Plsnt Run Wheeling IL	40	65,000	2,156	0
Total number of other employees paid over \$50,000 ▶	4			

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
Jefferson Direct PO Box 744, Forest VA 24551	Data mgmt/caging	72,494
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>62,626</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.	1	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?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Form 990, Part V.	2d	X
e Transfer of any part of its income or assets?	2e	X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions. See Statement 11		
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a	X
b 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) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	856,912	755,954	1,036,923	914,192	3,563,981
16 Membership fees received	375,984	359,375	367,377	343,535	1,446,271
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 . .	211,383	134,036	178,406	124,553	648,378
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	15,414	17,933	1,118	1,818	36,283
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					
23 Total of lines 15 through 22	1,459,693	1,267,298	1,583,824	1,384,098	5,694,913
24 Line 23 minus line 17	1,248,310	1,133,262	1,405,418	1,259,545	5,046,535
25 Enter 1% of line 23	14,597	12,673	15,838	13,841	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 100,931
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 1994 through 1997 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 5,046,535
d Add: Amounts from column (e) for lines: 18 36,283 19					26d 36,283
e Public support (line 26c minus line 26d total)					26e 5,010,252
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.28%
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 (1997) (1996) (1995) (1994)					
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: (1997) (1996) (1995) (1994)					
c Add: Amounts from column (e) for lines: 15 16					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 1994 through 1997, 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

	Yes	No
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.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	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?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	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?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
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	2,626
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	60,000
38 Total lobbying expenditures (add lines 36 and 37)	38	62,626
39 Other exempt purpose expenditures	39	1,024,171
40 Total exempt purpose expenditures (add lines 38 and 39)	40	1,086,797
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 -		
41		183,680
42 Grassroots nontaxable amount (enter 25% of line 41)	42	45,920
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50 on page 7.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
45 Lobbying nontaxable amount	183,680	186,723	152,676	172,236	695,315
46 Lobbying ceiling amount (150% of line 45(e))					1,042,973
47 Total lobbying expenditures	62,626	2,564	2,200	2,200	69,590
48 Grassroots nontaxable amount	45,920	46,681	38,169	43,059	173,829
49 Grassroots ceiling amount (150% of line 48(e))					260,744
50 Grassroots lobbying expenditures	2,626	1,632	1,400	1,400	7,058

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 8.)

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.

Application for Extension of Time To File
Certain Excise, Income, Information, and Other Returns

OMB No. 1545-0148

► File a separate application for each return.

Please type or
print. File the
original and one
copy by the due
date for filing your
return. See ins-
tructions on back.

Name

Christian Legal Society

Employer identification number

36-6101090

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

4208 Evergreen Lane #222

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Annandale, VA 22002-3251

Note: Corporate income tax return filers must use **Form 7004** to request an extension of time to file. Partnerships, REMICs, and trusts must use **Form 8736** to request an extension of time to file Form 1065, 1066, or 1041.1 I request an extension of time until 8/15, 1999, to file (check only one):

- | | | | |
|--|--|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) (see instructions) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box. ☐ ☒2a For calendar year 98, or other tax year beginning _____ and ending _____b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No

4 State in detail why you need the extension _____

5a If this form is for Form 706-GS(D), Form 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions. \$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ►

James B. Moore

Title ►

CPA

Date ►

5/17/99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by the IRS

- ☐ We HAVE approved your application. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- ☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other: _____

By: _____

Director

Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please
Type
or
Print

Name

James B. Moore, CPA

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

4208 Evergreen Lane #235

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Annandale, VA 22003-3251

Christian Legal Society

36-6101090

Statement 1

Form 990, Part I, Line 8

Net Gain (Loss) from Noninventory Sales

Other Assets:

Description: Equipment
Date Acquired: 10/15/90
How Acquired: Purchased
Date Sold: 11/30/98
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 5,653
Expenses of sale: 0
Depreciation: 4,240

Gain (Loss) \$ -1,413

Description: Peoples Bank
Date Acquired: 11/15/90
How Acquired: Donated
Date Sold: 11/30/98
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 1,832
Expenses of sale: 0
Depreciation: 1,832

Gain (Loss) 0

Description: Advanced computer
Date Acquired: 11/15/90
How Acquired: Purchased
Date Sold: 11/30/98
To Whom Sold: Junked
Gross sales price: 0
Cost or other basis: 2,774
Expenses of sale: 0
Depreciation: 2,774

Gain (Loss) 0

Christian Legal Society

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

Other Assets:

 Description: STM computer
 Date Acquired: 7/15/91
 How Acquired: Purchased
 Date Sold: 11/30/98
 To Whom Sold: Junked
 Gross sales price: 0
 Cost or other basis: 700
 Expenses of sale: 0
 Depreciation: 700

Gain (Loss) 0

Description: Computer (SBC)
 Date Acquired: 6/15/94
 How Acquired: Purchased
 Date Sold: 11/30/98
 To Whom Sold: Junked
 Gross sales price: 0
 Cost or other basis: 8,715
 Expenses of sale: 0
 Depreciation: 8,715

Gain (Loss) 0

Gain (Loss) from other assets \$ -1,413

Total Gain (Loss) \$ -1,413

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

Unrealized gains on investments \$ 298
 Total \$ 298

Christian Legal Society

36-6101090

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

	(A)	(B)	(C)	(D)
Other Expenses	Total	Program Services	Management & General	Fundraising
CLRF advocacy	\$ 18,511	18,511		
CLSNet web site	7,915	6,175	680	1,060
Cost of goods sold	9,008	9,008		
Other chapter/member support	23,804	22,364		1,440
Other office expense	32,515	21,505	7,040	3,970
Outsourced: database, caging	57,981	45,124	5,385	7,472
Technology support	6,749	5,164	1,585	
Total	<u>\$ 156,483</u>	<u>127,851</u>	<u>14,690</u>	<u>13,942</u>

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.	\$ 0	292,603
Conferences: Sponsors local and national conferences for attorneys and law students.	0	169,137
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.	0	347,913
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		

Christian Legal Society

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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
cooperation with social service providers like the International Union of Gospel Missions, the Salvation Army or Catholic Social Services.	0	56,621
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.	0	220,523
	<u>\$ 0</u>	<u>1,086,797</u>

Statement 5
Form 990, Part IV, Line 54
Investments - Securities

Corporate Stocks	Valuation Method	Amount	Total
13 shares Aetna Inc.	Cost	\$ 1,022	
4 shares AT & T	Cost	303	
20 shares Johnson & Johnson	Cost	1,678	
			\$ 3,003
Other Publicly Traded Securities	Valuation Method	Amount	Total
Vanguard 500 Index Fund	Market Value	\$ 1,375	
			\$ 1,375
	Total	\$	<u>4,378</u>

Christian Legal Society

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Statement 6
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accumulated Depreciation	Book Value
Furniture and fixtures	\$ 19,602	13,546	6,056
Machinery and equipment	32,134	8,127	24,007
Miscellaneous	27,138	14,022	13,116
Total	<u>\$ 78,874</u>	<u>35,695</u>	<u>43,179</u>

Statement 7
Form 990, Part IV, Line 58
Other Assets

	Ending
Deposits	\$ 10,690
Net Intangible Assets	6,947
Rounding	2
Total	<u>\$ 17,639</u>

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

	Ending
Financing lease--Telephone system	\$ 13,877
Total	<u>\$ 13,877</u>

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

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Expense Ben. Pln Contrib.	Other
Samuel B. Casey 4208 Evergreen Lane, Suite 222 Annandale, VA 22003-3264	Exec. Director 40	84,000	12,307	0

Christian Legal Society

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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
David J. Allen 290 S. County Farm Rd, 3rd Flr Wheaton, IL 60187-4526	President-elect 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
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

Christian Legal Society

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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
Mary Libby Payne P.O. Box 22847 Jackson, MS 39225	Director None	0	0	0
Claude H. Rhea III 1226 Rowland Drive Herndon, VA 20170-2426	Director None	0	0	0
John D. Robb 201 3rd Street, NW, Suite 2200 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
Keith Watkins 78 South Court Square Troy, AL 36081-0489	Director None	0	0	0
John R. Wylie 90 South Cascade Ave., #1300 Colorado Springs, CO 80903	Past President 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 2300 Barrington Road, Suite 22 Hoffman Estates, IL 60195	Director None	0	0	0

Christian Legal Society

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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	Pres & Chairman None	0	0	0
Beverly B. Ellis 3527 N.E. 100th Seattle, WA 98125	Honorary Member 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
Thomas S. Brandon, Jr. 301 Commerce St, 3500 City Ctr Fort Worth, TX 76102-4135	Director None	0	0	0
Carl H. Esbeck 203 Hulston Hall Columbia, MO 65211-4300	Director None	0	0	0
Eugene H. Fahrenkrog, Jr. 1034 S. Brentwood Blvd, #1300 St. Louis, MO 63117-1213	Director None	0	0	0
Keith A. Fournier 1705 Dove Point Court Vienna, VA 22182	Director None	0	0	0
Suzanne B. Glasow 750 First Street, NE Washington, DC 20002	Director None	0	0	0
John E. Stumbo 204 W. Church Street Fort Valley, GA 31030-4253	Director None	0	0	0
Total		\$ 84,000	12,307	0

Christian Legal Society

36-6101090

Statement 10**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 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 11**Schedule A, Part III, Line 2****Transactions with Trustees, Directors, etc.**

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

Jill L. Casey, the wife of the Executive Director, also works for the

Statement 11 (Continued)
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, etc.

association (40 hours per week) as Executive Assistant, allocating her time among administration, development, membership, and conference coordination functions. Her compensation for 1998 was \$28,500. During the year she accrued a \$1,363.70 CLS contribution to her 403(b) retirement account. She reports to the Director of Association, Administration and Finance, not to the Executive Director.

Christian Legal Society

36-6101090

Officers, Directors, Trustees Compen.
Employee benefit plan contribution: Samuel Casey

Pension contribution	\$	4,200
Medical and dental insurance		8,107
Total	\$	<u>12,307</u>

Comp. of Five Highest Paid Employees
Contributions to employee benefit plans: McFarland

Pension contribution	\$	4,100
Medical and dental insurance		7,430
Total	\$	<u>11,530</u>

Comp. of Five Highest Paid Employees
Contributions to employee benefit plans: D.J. Lee

Medical and dental insurance	\$	8,107
Total	\$	<u>8,107</u>

Comp. of Five Highest Paid Employees
Contributions to employee benefit plans: Baylor

Pension contribution	\$	2,786
Medical and dental insurance		4,713
Total	\$	<u>7,499</u>

Comp. of Five Highest Paid Employees
Contributions to employee benefit plans: Emmerich

Medical and dental insurance	\$	2,156
Total	\$	<u>2,156</u>

Balance Sheet
Accounts payable and accrued expenses

Accounts payable	\$	43,128
Accrued vacation payable		20,916
Total	\$	<u>64,044</u>

12/31/98

1998 Federal Depreciation Schedule

Client 2150

Christian Legal Society

06/15/99

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur	Prior	Prior	Basis	Salvage Value	Depr.	Prior	Method
						179	179	Dec. Bal.			Basis	Depr.	
						Bonus	Bonus	Depr.	Reductn				
Form 990/990-PF													
Amortization													
65	Membership Software(J.D.)	12/31/97		3,000							3,000		S/L
66	RGS Money Maker (4 stns)	2/24/98		6,850							6,850		S/L
Total Amortization				9,850		0	0	0	0	0	9,850	0	

Computer equipment

2	Computer (CLRF Frm WCLRF)	7/15/95		1,500							1,500	1,136	S/L
3	Computer, monitor, printr	12/15/95		2,000							2,000	833	S/L
9	Equipment	10/15/90	11/30/98	5,653							5,653	4,240	S/L
11	Peoples Bank	11/15/90	11/30/98	1,832							1,832	1,832	S/L
12	Advanced computer	11/15/90	11/30/98	2,774							2,774	2,774	S/L
19	STM computer	7/15/91	11/30/98	700							700	700	S/L
21	Computer (SBC)	6/15/94	11/30/98	8,715							8,715	7,947	S/L
34	Memory upgrade - GW2000	9/04/96		371							371	99	S/L
35	Panasonic UF788 Facsimile	8/15/96		3,057							3,057	866	S/L
38	Memory upgrade	12/10/96		160							160	35	S/L
50	Cybermax PC	7/10/97		2,149							2,149	215	S/L
61	PC Cybermax	10/06/97		3,210							3,210	161	S/L
67	Laptop PC (Winbook)	6/20/98		2,268							2,268		S/L
69	Pentium 266 (Mbrship)	7/09/98		2,230							2,230		S/L
70	PC (Admin)	8/15/98		1,332							1,332		S/L
71	Upgrades for LAN	7/31/98		2,322							2,322		S/L
72	PC (Public Ministries)	9/04/98		1,300							1,300		S/L
73	PC (CLRF)	9/14/98		2,499							2,499		S/L
74	Network HUB - CLRF	10/14/98		1,429							1,429		S/L

12/31/98**1998 Federal Depreciation Schedule****Client 2150****Christian Legal Society**

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method
75	PC (SBC)	11/18/98		2,140							2,140		S/L
	Total Computer equipment			47,641		0	0	0	0	0	47,641	20,838	
Computer equipment-Illinois													
36	Computer - LSM Illinois	7/12/96		1,900							1,900	570	S/L
68	Laptop PC (Winbook) (LSM)	6/20/98		2,267							2,267		S/L
	Total Computer equipment-Illinois			4,167		0	0	0	0	0	4,167	570	
Furniture and Fixtures													
22	Table & chairs (SBC)	9/15/94		730							730	347	S/L
23	Furniture & fixtures	12/31/88		8,467							8,467	8,467	S/L
52	Display booth	6/01/97		8,454							8,454	986	S/L
	Total Furniture and Fixtures			17,651		0	0	0	0	0	17,651	9,800	
Leased property													
47	Telephone system (GE Lse)	6/01/96		27,138							27,138	8,594	S/L
	Total Leased property			27,138		0	0	0	0	0	27,138	8,594	

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1998 Federal Depreciation Schedule

Client 2150

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