

Form 990-EZ **Short Form** **Return of Organization Exempt From Income Tax** **2017** **Open to Public Inspection**

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

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

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning **August 1**, 2016, and ending **July 31**, 2017

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

C Name of organization **Foundation for the Market place of ideas inc**
 Number and street (or P.O. box, if mail is not delivered to street address) **P.O. Box 381164**
 City or town, state or province, country, and ZIP or foreign postal code **Clinton Twp., MI 48038**

D Employer identification number **81-1869574**
E Telephone number **(248) 838-9834**
F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: **www.FreedomFront.org**

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c)() (Insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☐

| Line | Description | Amount |
|------|--|--------|
| 1 | Contributions, gifts, grants, and similar amounts received | 15,828 |
| 2 | Program service revenue including government fees and contracts | 0 |
| 3 | Membership dues and assessments | 0 |
| 4 | Investment income | 0 |
| 5a | Gross amount from sale of assets other than inventory | 0 |
| 5b | Less: cost or other basis and sales expenses | 0 |
| 5c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 0 |
| 6 | Gaming and fundraising events | |
| 6a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 0 |
| 6b | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 0 |
| 6c | Less: direct expenses from gaming and fundraising events | 0 |
| 6d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 0 |
| 7a | Gross sales of inventory, less returns and allowances | 0 |
| 7b | Less: cost of goods sold | 0 |
| 7c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 0 |
| 8 | Other revenue (describe in Schedule O) | 0 |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 15,828 |
| 10 | Grants and similar amounts paid (list in Schedule O) | 700 |
| 11 | Benefits paid to or for members | 0 |
| 12 | Salaries, other compensation, and employee benefits | 0 |
| 13 | Professional fees and other payments to independent contractors | 16,600 |
| 14 | Occupancy, rent, utilities, and maintenance | 137 |
| 15 | Printing, publications, postage, and shipping | 0 |
| 16 | Other expenses (describe in Schedule O) | 0 |
| 17 | Total expenses. Add lines 10 through 16 | 17,437 |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | -1,609 |
| 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 5,991 |
| 20 | Other changes in net assets or fund balances (explain in Schedule O) | 0 |
| 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | 4,382 |

For Paperwork Reduction Act Notice, see the separate instructions. Cat No. 106421 Form 990-EZ (2016)

Exhibit H1

Form 990-EZ (2016)

Page 2

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

| | (A) Beginning of year | (B) End of year |
|--|-----------------------|-----------------|
| 22 Cash, savings, and investments | 5,991 | 4,382 |
| 23 Land and buildings | 0 | 0 |
| 24 Other assets (describe in Schedule O) | 0 | 0 |
| 25 Total assets | 5,991 | 4,382 |
| 26 Total liabilities (describe in Schedule O) | 0 | 0 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 5,991 | 4,382 |

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? Educational / Civil Rights Advocacy

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others)

| | | |
|---|-----|--------|
| 28 The Foundation for the Marketplace of Ideas, Inc., assisted with high profile legal cases involving constitutional rights. Payment was made for record requests, attorney's fees, and litigation-related costs. | | |
| (Grants \$) 0 If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 16,500 |
| 29 The Foundation for the Marketplace of Ideas, Inc., sent First Amendment observers to Charlottesville, Virginia, to monitor the controversial rally that occurred there. | | |
| (Grants \$) 0 If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | 200 |
| 30 The Foundation for the Marketplace of Ideas, Inc., used the Freedom of Information Act to obtain records from Texas A&M University, the University of Michigan, and Michigan State University which were posted on the organization's website. The money was sent to the universities' for the costs of the records. | | |
| (Grants \$) 0 If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | 657 |
| 31 Other program services (describe in Schedule O) | | |
| (Grants \$) 0 If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | 0 |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | 17,357 |

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|--|---|--|
| Kyle J. Bristow, Esq. Executive Director | 15 | 0 | 0 | 0 |
| Jason L. Van Dyke, Esq. Director of Legal Advocacy | 2 | 0 | 0 | 0 |
| Bryan A. Reo Director of Public Research | 2 | 0 | 0 | 0 |
| Richard B. Spencer Board Member | 0 | 0 | 0 | 0 |
| William D. Johnson, Esq. Board Member | 0 | 0 | 0 | 0 |
| Jason Robb, Esq. Board Member | 0 | 0 | 0 | 0 |
| Brett A. Klimowsky Board Member | 0 | 0 | 0 | 0 |
| Michael Peinovich Board Member | 0 | 0 | 0 | 0 |
| James Edwards Board Member | 0 | 0 | 0 | 0 |
| Ryan Sorba Board Member | 0 | 0 | 0 | 0 |
| Augustus Invictus Board Member | 0 | 0 | 0 | 0 |

Form 990-EZ (2016)

Form 990-EZ (2016)

Page 3

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. ☐

| | Yes | No |
|---|--------------------------|-------------------------------------|
| 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | <input type="checkbox"/> | <input type="checkbox"/> |
| c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0 | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the organization file Form 1120-POL for this year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes," complete Schedule L, Part II and enter the total amount involved | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 Section 501(c)(7) organizations. Enter: | <input type="checkbox"/> | <input type="checkbox"/> |
| a Initiation fees and capital contributions included on line 9 | <input type="checkbox"/> | <input type="checkbox"/> |
| b Gross receipts, included on line 9, for public use of club facilities | <input type="checkbox"/> | <input type="checkbox"/> |
| 40a Section 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 | <input type="checkbox"/> | <input type="checkbox"/> |
| b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0 | <input type="checkbox"/> | <input type="checkbox"/> |
| d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0 | <input type="checkbox"/> | <input type="checkbox"/> |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 41 List the states with which a copy of this return is filed ▶ Michigan | <input type="checkbox"/> | <input type="checkbox"/> |
| 42a The organization's books are in care of ▶ Attorney Kyle Bristow Telephone no. ▶ 248-838-9934 | <input type="checkbox"/> | <input type="checkbox"/> |
| Located at ▶ P.O. Box 381164, Clinton Twp., MI ZIP + 4 ▶ 48038 | <input type="checkbox"/> | <input type="checkbox"/> |
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ▶ | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c Did the organization receive any payments for indoor tanning services during the year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | <input type="checkbox"/> | <input type="checkbox"/> |
| 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Form 990-EZ (2016)

Form 990-EZ (2016)

Page 4

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

| | Yes | No |
|----|-----|-------------------------------------|
| 46 | | <input checked="" type="checkbox"/> |

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

| | Yes | No |
|----|-----|-------------------------------------|
| 47 | | <input checked="" type="checkbox"/> |

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

| | Yes | No |
|----|-----|-------------------------------------|
| 48 | | <input checked="" type="checkbox"/> |

- 49a Did the organization make any transfers to an exempt non-charitable related organization?

| | Yes | No |
|-----|-----|-------------------------------------|
| 49a | | <input checked="" type="checkbox"/> |

- b If "Yes," was the related organization a section 527 organization?

| | Yes | No |
|-----|-----|-------------------------------------|
| 49b | | <input checked="" type="checkbox"/> |

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| None | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over \$100,000 0

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None | | |
| | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over \$100,000 0

- 52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

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

Sign Here: Signature of officer: Kyle J. Bristow Date: 11/5/17
Type or print name and title: Kyle J. Bristow; Executive Director

Paid Preparer Use Only: Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check ☐ if self-employed PTIN: _____
Firm's name: _____ Firm's EIN: _____
Firm's address: _____ Phone no.: _____

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Form 990-EZ (2016)

Form 990-EZ **Short Form**
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150
2017
Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2016 calendar year, or tax year beginning August 1, 2016, and ending July 31, 2017

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

C Name of organization **Foundation for the Market place of ideas inc**
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. Box 381164
 City or town, state or province, country, and ZIP or foreign postal code
Clinton Twp., MI 48038

D Employer identification number **81-1869574**
E Telephone number **(248) 838-9934**
F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: **www.FreedomFront.org**

J Tax-exempt status (check only one) - ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I ☐

| Revenue | | Expenses | | Net Assets | |
|---------|--|----------|--------|------------|--|
| 1 | Contributions, gifts, grants, and similar amounts received | 1 | 15,828 | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) |
| 2 | Program service revenue including government fees and contracts | 2 | 0 | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) |
| 3 | Membership dues and assessments | 3 | 0 | 20 | Other changes in net assets or fund balances (explain in Schedule O) |
| 4 | Investment income | 4 | 0 | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 |
| 5a | Gross amount from sale of assets other than inventory | 5a | 0 | | |
| b | Less: cost or other basis and sales expenses | 5b | 0 | | |
| c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5c | 0 | | |
| 6 | Gaming and fundraising events | | | | |
| a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | 0 | | |
| b | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | 0 | | |
| c | Less: direct expenses from gaming and fundraising events | 6c | 0 | | |
| d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | 0 | | |
| 7a | Gross sales of inventory, less returns and allowances | 7a | 0 | | |
| b | Less: cost of goods sold | 7b | 0 | | |
| c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | 0 | | |
| 8 | Other revenue (describe in Schedule O) | 8 | 0 | | |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 15,828 | | |
| 10 | Grants and similar amounts paid (list in Schedule O) | 10 | 700 | | |
| 11 | Benefits paid to or for members | 11 | 0 | | |
| 12 | Salaries, other compensation, and employee benefits | 12 | 0 | | |
| 13 | Professional fees and other payments to independent contractors | 13 | 10,600 | | |
| 14 | Occupancy, rent, utilities, and maintenance | 14 | 137 | | |
| 15 | Printing, publications, postage, and shipping | 15 | 0 | | |
| 16 | Other expenses (describe in Schedule O) | 16 | 0 | | |
| 17 | Total expenses. Add lines 10 through 16 | 17 | 17,437 | | |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -1,609 | | |
| 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 5,991 | | |
| 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | 0 | | |
| 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 4,382 | | |

For Paperwork Reduction Act Notice, see the separate instructions. Cat No. 106421 Form 990-EZ (2016)

Exhibit H1

Form 990-EZ (2016)

Page 2

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

| | (A) Beginning of year | (B) End of year |
|--|-----------------------|-----------------|
| 22 Cash, savings, and investments | 5,891 | 4,382 |
| 23 Land and buildings | 0 | 0 |
| 24 Other assets (describe in Schedule O) | 0 | 0 |
| 25 Total assets | 5,891 | 4,382 |
| 26 Total liabilities (describe in Schedule O) | 0 | 0 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 5,891 | 4,382 |

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? Educational / Civil Rights Advocacy

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others)

| | | |
|--|-----|--------|
| 28 The Foundation for the Marketplace of Ideas, Inc., assisted with high profile legal cases involving constitutional rights. Payment was made for record requests, attorney's fees, and litigation-related costs. | | |
| (Grants \$) (c) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 16,500 |
| 29 The Foundation for the Marketplace of Ideas, Inc., sent First Amendment observers to Charlottesville, Virginia, to monitor the controversial rally that occurred there. | | |
| (Grants \$) (c) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | 200 |
| 30 The Foundation for the Marketplace of Ideas, Inc., used the Freedom of Information Act to obtain records from Texas A&M University, the University of Michigan, and Michigan State University which were posted on the organization's website. The money was sent to the universities for the costs of the records. | | |
| (Grants \$) (c) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | 657 |
| 31 Other program services (describe in Schedule O) | | |
| (Grants \$) (c) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | 0 |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | 17,357 |

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated -- see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|--|---|--|
| Kyle J. Bristow, Esq. Executive Director | 15 | 0 | 0 | 0 |
| Jason L. Van Dyke, Esq. Director of Legal Advocacy | 2 | 0 | 0 | 0 |
| Bryan A. Reo Director of Public Research | 2 | 0 | 0 | 0 |
| Richard B. Spencer Board Member | 0 | 0 | 0 | 0 |
| William D. Johnson, Esq. Board Member | 0 | 0 | 0 | 0 |
| Jason Robb, Esq. Board Member | 0 | 0 | 0 | 0 |
| Brett A. Klimowsky Board Member | 0 | 0 | 0 | 0 |
| Michael Peinovich Board Member | 0 | 0 | 0 | 0 |
| James Edwards Board Member | 0 | 0 | 0 | 0 |
| Ryan Sorba Board Member | 0 | 0 | 0 | 0 |
| Augustus Invictus Board Member | 0 | 0 | 0 | 0 |

Form 990-EZ (2016)

Form 990-EZ (2016)

Page 3

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. ☐

| | Yes | No |
|--|-------------------------------------|-------------------------------------|
| 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | | <input checked="" type="checkbox"/> |
| 34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | | <input checked="" type="checkbox"/> |
| 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | | <input checked="" type="checkbox"/> |
| b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | | |
| c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | | <input checked="" type="checkbox"/> |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | | <input checked="" type="checkbox"/> |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0 | | |
| b Did the organization file Form 1120-POL for this year? | | <input checked="" type="checkbox"/> |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | | <input checked="" type="checkbox"/> |
| b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b | | |
| 39 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on line 9 39a | | |
| b Gross receipts, included on line 9, for public use of club facilities 39b | | |
| 40a Section 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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | <input checked="" type="checkbox"/> |
| c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0 | | |
| d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0 | | |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | | <input checked="" type="checkbox"/> |
| 41 List the states with which a copy of this return is filed Michigan | | |
| 42a The organization's books are in care of Attorney Kyle Bristow Telephone no. 248-838-8934 | | |
| Located at P.O. Box 381164, Clinton Twp., MI ZIP + 4 48038 | | |
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: 0 | | <input checked="" type="checkbox"/> |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ 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 43 | | |
| 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | | <input checked="" type="checkbox"/> |
| b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | | <input checked="" type="checkbox"/> |
| c Did the organization receive any payments for indoor tanning services during the year? | | <input checked="" type="checkbox"/> |
| d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | | |
| 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | <input checked="" type="checkbox"/> |
| b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | | <input checked="" type="checkbox"/> |

Form 990-EZ (2016)

Form 990-EZ (2016)

Page 4

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

| | Yes | No |
|----|-----|-------------------------------------|
| 46 | | <input checked="" type="checkbox"/> |

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

| | Yes | No |
|----|-----|-------------------------------------|
| 47 | | <input checked="" type="checkbox"/> |

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

| | Yes | No |
|----|-----|-------------------------------------|
| 48 | | <input checked="" type="checkbox"/> |

- 49a Did the organization make any transfers to an exempt non-charitable related organization?

| | Yes | No |
|-----|-----|-------------------------------------|
| 49a | | <input checked="" type="checkbox"/> |

- b If "Yes," was the related organization a section 527 organization?

| | Yes | No |
|-----|-----|-------------------------------------|
| 49b | | <input checked="" type="checkbox"/> |

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| None | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over \$100,000 0

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None | | |
| | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over \$100,000 0

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

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

Sign Here ☒ Signature of officer Kyle J. Bristow Date 11/5/17
☒ Type or print name and title Kyle J. Bristow; Executive Director

Paid Preparer Use Only
 Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____
 Firm's name _____ Firm's EIN _____
 Firm's address _____ Phone no. _____

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Form 990-EZ (2016)