

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending																												
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH</td> <td rowspan="4">D Employer identification number 86-0597661</td> </tr> <tr> <td colspan="2">Doing business as GOLDWATER INSTITUTE</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">500 EAST CORONADO ROAD</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85004</td> <td>E Telephone number 602-462-5000</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: VICTOR RICHES SAME AS C ABOVE</td> <td>G Gross receipts \$ 53,775,140.</td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2">J Website: WWW.GOLDWATERINSTITUTE.ORG</td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</td> <td>H(c) Group exemption number</td> </tr> <tr> <td colspan="2">L Year of formation: 1988</td> <td>M State of legal domicile: AZ</td> </tr> </table>	C Name of organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH		D Employer identification number 86-0597661	Doing business as GOLDWATER INSTITUTE		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	500 EAST CORONADO ROAD		City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85004		E Telephone number 602-462-5000	F Name and address of principal officer: VICTOR RICHES SAME AS C ABOVE		G Gross receipts \$ 53,775,140.	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J Website: WWW.GOLDWATERINSTITUTE.ORG		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		H(c) Group exemption number	L Year of formation: 1988		M State of legal domicile: AZ
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Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE GOLDWATER INSTITUTE DRIVES RESULTS BY WORKING DAILY IN COURTS, LEGISLATURES, AND COMMUNITIES...		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	47
	6 Total number of volunteers (estimate if necessary)	6	35
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 6,430,311.	Current Year 30,730,984.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,104,769.	432,348.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	308,152.	523,039.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,843,232.	31,686,371.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,351,605.	3,839,047.
16a Professional fundraising fees (Part IX, column (A), line 11e)		66,540.	201,804.
b Total fundraising expenses (Part IX, column (D), line 25)		874,526.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,088,667.	3,584,551.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		5,506,812.	7,625,402.
19 Revenue less expenses. Subtract line 18 from line 12		2,336,420.	24,060,969.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 13,772,798.	End of Year 38,709,912.
	21 Total liabilities (Part X, line 26)	638,717.	613,619.
	22 Net assets or fund balances. Subtract line 21 from line 20	13,134,081.	38,096,293.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	VICTOR RICHES, PRESIDENT/CEO				
Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KRISTEN M. BASS		11/01/24		P01247587
Preparer Use Only	Firm's name	Firm's EIN			
	CBIZ ADVISORS, LLC	34-1884125			
Firm's address			Phone no.		
4722 N 24TH ST, STE 300 PHOENIX, AZ 85016			602-264-6835		

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

THROUGH RESEARCH, INVESTIGATIONS, STRATEGIC LITIGATION, TESTIMONY, ADVOCACY, AND EDUCATION, THE GOLDWATER INSTITUTE ADVANCES PUBLIC POLICY AND A RULE OF LAW UNDER WHICH INDIVIDUALS CAN SHAPE THEIR OWN DESTINIES AS FREE MEN AND WOMEN. WE HELP CITIZENS UNDERSTAND AND ADOPT

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,223,052. including grants of \$) (Revenue \$)

POLICY ANALYSIS, RESEARCH AND EDUCATION, EXTERNAL AFFAIRS: THE GOLDWATER INSTITUTE CONDUCTS SCHOLARLY RESEARCH AND IN-DEPTH ANALYSIS OF STATE-LEVEL PUBLIC POLICY ISSUES AND COMMUNICATES THAT RESEARCH TO THE PUBLIC. OUR PRIMARY AREAS OF RESEARCH INCLUDE CONSTITUTIONAL LAW, EDUCATION REFORM, AND HEALTHCARE POLICY. IN 2023, WE DELIVERED 59 PUBLIC SPEECHES, DISTRIBUTED 11 POLICY REPORTS, AND TESTIFIED REGULARLY BEFORE LEGISLATIVE COMMITTEES. IN 2023, WE HAD 42 VICTORIES, WHICH INCLUDED POLICIES ADOPTED BY STATE LEGISLATURES NATIONWIDE AND FINAL DIRECT LITIGATION VICTORIES. TO DATE, GOLDWATER'S UNIVERSAL RECOGNITION REFORM IS LAW IN HALF THE STATES. THE REFORM ALLOWS WORKERS LICENSED IN ONE STATE TO CONTINUE WORKING WHEN THEY MOVE TO A NEW STATE, WITHOUT HAVING TO SPEND TIME AND MONEY GETTING ANOTHER LICENSE TO DO THE SAME

4b (Code:) (Expenses \$ 1,640,109. including grants of \$) (Revenue \$)

PUBLIC INTEREST LITIGATION: THE GOLDWATER INSTITUTE LITIGATES CONSTITUTIONAL ISSUES OF CONCERN TO THE PUBLIC, PARTICULARLY UNDER THE STATE CONSTITUTIONS, ON BEHALF OF AMERICANS WHO WOULD NOT BE IN A POSITION TO DEFEND AGAINST THE HEAVY HAND OF GOVERNMENT WITHOUT ASSISTANCE OR EXPERTISE. WE DEFEND TAXPAYER AND PROPERTY RIGHTS, FREE SPEECH AND FREE ENTERPRISE, AND EDUCATIONAL CHOICE. WE ENFORCE CONSTITUTIONAL LIMITS ON GOVERNMENT POWER. OUR CASES SEEK TO SET BROAD LEGAL PRECEDENTS TO PROTECT THE FREEDOMS OF OUR CLIENTS AND ALL AMERICANS. THE GOLDWATER INSTITUTE ALSO MANAGES A SUCCESSFUL "LITIGATION BY LETTERHEAD" EFFORT, WHERE WE INDUCE GOVERNMENT TO CEASE UNLAWFUL ACTIONS BY PROVIDING THEM WITH INFORMATION BY LETTER, WITHOUT HAVING TO GO TO COURT. IN 2023, OUR ACTIVE CASELOAD AVERAGED 32, AND WE

4c (Code:) (Expenses \$ 2,417,488. including grants of \$) (Revenue \$)

COMMUNICATIONS: IN 2023, THE GOLDWATER INSTITUTE CONTINUED TO CAPTURE NATIONAL MEDIA ATTENTION WITH INTERVIEWS AND NEWS REPORTS ABOUT ITS SUCCESSFUL EFFORTS TO DEFEND INDIVIDUAL LIBERTIES. THE GOLDWATER INSTITUTE'S MEDIA RELATIONS EFFORTS ARE BUILT ON A MULTI-LEVEL STRATEGIC APPROACH THAT HARNESSSES THE POWER OF ITS IN-HOUSE DIGITAL PLATFORMS, THE REACH OF TRADITIONAL MEDIA, AND THE VIRALITY OF SOCIAL MEDIA TO REACH AUDIENCES ACROSS THE COUNTRY. THE RESULTS ARE SEEN BY COUNTLESS AMERICANS ON THE PAGES OF THE NATION'S MOST NOTABLE NEWSPAPERS AND MOST-WATCHED NEWS NETWORKS. GOLDWATER INSTITUTE EXPERTS AND CLIENTS PUBLISHED 83 OP-EDS AND LETTERS TO THE EDITOR IN 2023, IN OUTLETS THAT INCLUDED FOX NEWS, NATIONAL REVIEW, THE WASHINGTON TIMES, THE WASHINGTON EXAMINER, THE FEDERALIST,

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

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

4e Total program service expenses 6,280,649.Form **990** (2023)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	28
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 47		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Form 990 (2023)

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

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

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	10			
b Enter the number of voting members included on line 1a, above, who are independent		10		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?			X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 ROGER ZETAH - 602-462-5000
 500 E CORONADO ROAD, PHOENIX, AZ 85004-1543

Form 990 (2023)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) VICTOR RICHES PRESIDENT/CEO	40.00			X				266,691.	0.	11,276.
(2) TIMOTHY SANDEFUR VP FOR LITIGATION	40.00				X			209,822.	0.	21,606.
(3) CHRISTINA SANDEFUR EVP	40.00				X			188,111.	0.	20,696.
(4) JONATHAN RICHES VP FOR LITIGATION & GENERAL COUNSEL	40.00				X			180,238.	0.	7,704.
(5) MICHAEL BROWNFIELD DIRECTOR OF COMMUNICATIONS	40.00				X			143,014.	0.	18,797.
(6) HEATHER CURRY DIRECTOR OF STRATEGIC ENGAGEMENT	40.00				X			139,351.	0.	16,750.
(7) SCOTT FREEMAN SENIOR ATTORNEY	40.00				X			127,448.	0.	6,124.
(8) ROGER ZETAH CFO/CORP SECRETARY	40.00			X				104,816.	0.	26,501.
(9) ERIC CROWN CHAIRMAN	5.00	X		X				0.	0.	0.
(10) BARRY GOLDWATER, JR. DIRECTOR	4.00	X						0.	0.	0.
(11) RANDY P. KENDRICK DIRECTOR	0.50	X						0.	0.	0.
(12) JOHN COTTON DIRECTOR	3.00	X						0.	0.	0.
(13) CHRISTOPHER GLEASON VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(14) GROVER NORQUIST DIRECTOR	0.50	X						0.	0.	0.
(15) CHARLES LAWRENCE TREASURER	0.50	X		X				0.	0.	0.
(16) TOM HATTEN DIRECTOR	0.50	X						0.	0.	0.
(17) DOUGLAS DUCEY DIRECTOR	0.50	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	337,301.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	30,393,683.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 751,304.				
	h Total. Add lines 1a-1f						
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			463,984.			463,984.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a	21,998,723.				
	b Less: cost or other basis and sales expenses	7b	22,030,359.				
	c Gain or (loss)	7c	-31,636.				
	d Net gain or (loss)			-31,636.			-31,636.
	8 a Gross income from fundraising events (not including \$ 337,301. of contributions reported on line 1c). See Part IV, line 18	8a	130,434.				
	b Less: direct expenses	8b	57,949.				
	c Net income or (loss) from fundraising events			72,485.			72,485.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a	1,782.					
b Less: cost of goods sold	10b	461.					
c Net income or (loss) from sales of inventory			1,321.	1,321.			
Miscellaneous Revenue			Business Code				
	11 a VACATED FEES	541900	367,714.			367,714.	
	b OTHER INCOME	541900	81,519.			81,519.	
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			449,233.			
12 Total revenue. See instructions				31,686,371.	1,321.	0.	954,066.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	618,092.	529,992.	29,537.	58,563.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,727,826.	2,336,423.	129,010.	262,393.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	61,631.	54,322.	3,665.	3,644.
9 Other employee benefits	200,313.	171,408.	9,493.	19,412.
10 Payroll taxes	231,185.	198,125.	11,097.	21,963.
11 Fees for services (nonemployees):				
a Management				
b Legal	69,774.	42,608.	27,166.	
c Accounting	34,304.		34,304.	
d Lobbying	472,368.	472,368.		
e Professional fundraising services. See Part IV, line 17	201,804.			201,804.
f Investment management fees	9,178.		9,178.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	586,202.	353,844.	117,783.	114,575.
12 Advertising and promotion	1,186,221.	1,168,174.		18,047.
13 Office expenses	305,291.	279,756.	1,123.	24,412.
14 Information technology	63,885.	56,084.	2,095.	5,706.
15 Royalties				
16 Occupancy	87,281.	72,065.	4,087.	11,129.
17 Travel	153,468.	117,988.	1,587.	33,893.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	105,482.	100,882.	2,580.	2,020.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	134,748.	111,254.	6,310.	17,184.
23 Insurance	41,904.		41,904.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	135,273.	89,030.	22,758.	23,485.
b LITIGATION CENTER COST	123,090.	123,090.		
c EVENTS	35,435.	3,140.	138.	32,157.
d BANK & CREDIT CARD FEES	25,341.	1.	6,636.	18,704.
e All other expenses	15,306.	95.	9,776.	5,435.
25 Total functional expenses. Add lines 1 through 24e	7,625,402.	6,280,649.	470,227.	874,526.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	437,320.	1	493,541.
	2 Savings and temporary cash investments	3,043,261.	2	1,229,200.
	3 Pledges and grants receivable, net	118,167.	3	749,672.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	40,732.	9	47,991.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,338,198.		
	b Less: accumulated depreciation	10b 2,851,361.		
	11 Investments - publicly traded securities	1,400,563.	10c	1,486,837.
	12 Investments - other securities. See Part IV, line 11	8,610,868.	11	34,605,612.
	13 Investments - program-related. See Part IV, line 11	121,887.	12	97,059.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,772,798.	15		
Liabilities	17 Accounts payable and accrued expenses	608,886.	16	38,709,912.
	18 Grants payable		17	585,576.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	29,831.	24	
	26 Total liabilities. Add lines 17 through 25	638,717.	25	28,043.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		26	613,619.
	27 Net assets without donor restrictions	11,202,241.	27	12,650,393.
	28 Net assets with donor restrictions	1,931,840.	28	25,445,900.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	13,134,081.	32	38,096,293.
	33 Total liabilities and net assets/fund balances	13,772,798.	33	38,709,912.

Form **990** (2023)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,686,371.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,625,402.
3	Revenue less expenses. Subtract line 2 from line 1	3	24,060,969.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,134,081.
5	Net unrealized gains (losses) on investments	5	901,243.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	38,096,293.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2023)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH
---------------------------------	---

Employer identification number	86-0597661
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,504,863.	5,948,844.	5,796,880.	6,430,311.	30,730,984.	54,411,882.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,504,863.	5,948,844.	5,796,880.	6,430,311.	30,730,984.	54,411,882.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						22,717,526.
6 Public support. Subtract line 5 from line 4.						31,694,356.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	5,504,863.	5,948,844.	5,796,880.	6,430,311.	30,730,984.	54,411,882.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	99,229.	55,008.	57,767.	111,902.	463,984.	787,890.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	694.	35,361.	31,152.	15,908.	449,233.	532,348.
11 Total support. Add lines 7 through 10						55,732,120.
12 Gross receipts from related activities, etc. (see instructions)					12	1,058,607.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	56.87 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	92.09 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990) 2023

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Part VI

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2019 AMOUNT: \$ 694.

2020 AMOUNT: \$ 361.

2021 AMOUNT: \$ 1,152.

2022 AMOUNT: \$ 15,908.

2023 AMOUNT: \$ 81,519.

NON REFUNDABLE DEPOSIT

2020 AMOUNT: \$ 35,000.

2021 AMOUNT: \$ 30,000.

VACATED FEES

2023 AMOUNT: \$ 367,714.

SCHEDULE A, PART II, SECTION A, LINE 1:

DURING 2023, THE INSTITUTE RECEIVED A SIGNIFICANT CONTRIBUTION FROM ONE

DONOR THAT APPROXIMATED 80% OF TOTAL CONTRIBUTIONS.

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

BARRY GOLDWATER INSTITUTE FOR
PUBLIC POLICY RESEARCH

Employer identification number

86-0597661

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 1,100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 630,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 23,082,703.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

86-0597661

Part II

[illegible]

Name of organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

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

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

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

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

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

Name of organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number	86-0597661
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$
- 3 Volunteer hours for political campaign activities

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2023

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		4.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)		472,364.	
c Total lobbying expenditures (add lines 1a and 1b)		472,368.	
d Other exempt purpose expenditures		7,153,034.	
e Total exempt purpose expenditures (add lines 1c and 1d)		7,625,402.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		531,270.	
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
not over \$500,000,	20% of the amount on line 1e.		
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.		
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.		
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.		
over \$17,000,000,	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)		132,818.	
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.	
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)

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

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	351,584.	382,378.	425,341.	531,270.	1,690,573.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,535,860.
c Total lobbying expenditures	20,055.	25,731.	359,479.	472,368.	877,633.
d Grassroots nontaxable amount	87,896.	95,595.	106,335.	132,818.	422,644.
e Grassroots ceiling amount (150% of line 2d, column (e))					633,966.
f Grassroots lobbying expenditures	467.	2,236.	1,729.	4.	4,436.

Schedule C (Form 990) 2023

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **BARRY GOLDWATER INSTITUTE FOR
PUBLIC POLICY RESEARCH**

Employer identification number
86-0597661

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,304,876.	1,518,481.	1,267,127.	1,169,892.	965,180.
b Contributions	23,082,703.				50,830.
c Net investment earnings, gains, and losses	805,968.	-213,605.	251,354.	97,235.	193,882.
d Grants or scholarships					
e Other expenditures for facilities and programs	462,025.				40,000.
f Administrative expenses					
g End of year balance	24,731,522.	1,304,876.	1,518,481.	1,267,127.	1,169,892.

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

a Board designated or quasi-endowment .0000 %

b Permanent endowment 3.7000 %

c Term endowment 96.3000 %

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

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

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

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

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		189,322.		189,322.
b Buildings		2,660,357.	1,452,761.	1,207,596.
c Leasehold improvements				
d Equipment		1,488,519.	1,398,600.	89,919.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,486,837.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT INTEREST AGREEMENT	28,043.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	28,043.

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

Schedule D (Form 990) 2023

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	35,627,448.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	901,243.
b	Donated services and use of facilities	2b	3,039,834.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	3,941,077.
3	Subtract line 2e from line 1	3	31,686,371.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	31,686,371.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	10,665,236.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	3,039,834.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	3,039,834.
3	Subtract line 2e from line 1	3	7,625,402.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	7,625,402.

Part XIII Supplemental Information

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

PART V, LINE 4:

THE ENDOWMENT FUNDS ARE USED TO SUPPORT THE DOROTHY D. AND JOSEPH A.

MOLLER CENTER FOR CONSTITUTIONAL GOVERNMENT WHICH STUDIES A VARIETY OF

ISSUES INCLUDING PROPERTY RIGHTS, CAMPAIGN FINANCE REGULATION, REGULATORY

BODIES, LEGISLATIVE TERMS, BALANCE OF POWER AMONG LEVELS OF GOVERNMENT,

PROCESSES OF JUDICIAL APPOINTMENT AND STATE SOVEREIGNTY. FURTHER, THESE

FUNDS ASSIST THE LOGAN AND BARBARA VAN SITTERT CENTER FOR CONSTITUTIONAL

ADVOCACY ("VAN SITTERT CENTER"). THE INTENT IS FOR THE VAN SITTERT CENTER

TO BE A PERMANENT PART OF THE INSTITUTE'S FREEDOM INFRASTRUCTURE. THE

FUNDS ALSO SUPPORT TWO FELLOWSHIPS THAT GIVE EXCEPTIONAL STUDENTS THE

OPPORTUNITY TO SPEND A SEMESTER WORKING ON ECONOMIC POLICY AND LAW AT THE

INSTITUTE AND TO BE GROOMED FOR A LEADERSHIP ROLE IN THE ONGOING QUEST FOR

Part XIII Supplemental Information (continued)

FREEDOM.

PART X, LINE 2:

THE INSTITUTE QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION

501(C)(3) OF THE INTERNAL REVENUE CODE AND, ACCORDINGLY, THERE IS NO

PROVISION FOR INCOME TAXES. INCOME DETERMINED TO BE UNRELATED BUSINESS

TAXABLE INCOME WOULD BE TAXABLE. GOLDWATER INSTITUTE HOLDING COMPANY, LLC

IS A DISREGARDED ENTITY FOR INCOME TAX PURPOSES. THE INSTITUTE EVALUATES

THEIR UNCERTAIN TAX POSITIONS, IF ANY, ON A CONTINUAL BASIS THROUGH REVIEW

OF THEIR POLICIES AND PROCEDURES, REVIEW OF THEIR REGULAR TAX FILINGS, AND

DISCUSSIONS WITH OUTSIDE EXPERTS. AT DECEMBER 31, 2023 AND 2022,

MANAGEMENT BELIEVES THE INSTITUTE DOES NOT HAVE ANY UNCERTAIN TAX

POSITIONS. THE INSTITUTE'S FEDERAL RETURNS OF ORGANIZATION EXEMPT FROM

INCOME TAX (FORM 990) FOR 2020, 2021 AND 2022 ARE SUBJECT TO EXAMINATION

BY THE IRS, GENERALLY FOR THE THREE YEARS AFTER THEY WERE FILED.

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH
--------------------------	---

Employer identification number
86-0597661

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations
- b ☒ Internet and email solicitations
- c ☒ Phone solicitations
- d ☒ In-person solicitations
- e ☒ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☒ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes☐ **No**

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
AMERICAN PHILANTHROPIC, LLC - 119 N HIGH ST, WEST CHESTER,	MESSAGING ADVICE		X	318,024.	157,243.	160,781.
OPTIMIZING CONSULTING - PO BOX 660121, AUSTIN, TX 78723	MESSAGING ADVICE		X	81,026.	44,561.	36,465.
Total				399,050.	201,804.	197,246.

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO

MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

DC

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2023

SEE PART IV FOR CONTINUATIONS

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		ANNUAL DINNER (event type)	(event type)	(total number)	
Revenue	1 Gross receipts	467,735.			467,735.
	2 Less: Contributions	337,301.			337,301.
	3 Gross income (line 1 minus line 2)	130,434.			130,434.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	57,949.			57,949.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				57,949.
	11 Net income summary. Subtract line 10 from line 3, column (d)				72,485.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: AMERICAN PHILANTHROPIC, LLC

(I) ADDRESS OF FUNDRAISER: 119 N HIGH ST, WEST CHESTER, PA 19380

(I) NAME OF FUNDRAISER: OPTIMIZING CONSULTING

(I) ADDRESS OF FUNDRAISER: PO BOX 660121, AUSTIN, TX 78723

[illegible]

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **BARRY GOLDWATER INSTITUTE FOR
PUBLIC POLICY RESEARCH** Employer identification number
86-0597661

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) VICTOR RICHES	(i)	266,691.	0.	0.	0.	11,276.	277,967.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TIMOTHY SANDEFUR	(i)	209,822.	0.	0.	8,480.	13,126.	231,428.	0.
VP FOR LITIGATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRISTINA SANDEFUR	(i)	188,111.	0.	0.	7,612.	13,084.	208,807.	0.
EVP	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JONATHAN RICHES	(i)	180,238.	0.	0.	7,215.	489.	187,942.	0.
VP FOR LITIGATION & GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MICHAEL BROWNFIELD	(i)	143,014.	0.	0.	5,808.	12,989.	161,811.	0.
DIRECTOR OF COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) HEATHER CURRY	(i)	139,351.	0.	0.	5,620.	11,130.	156,101.	0.
DIRECTOR OF STRATEGIC ENGAGEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **BARRY GOLDWATER INSTITUTE FOR
PUBLIC POLICY RESEARCH**

Employer identification number
86-0597661

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	14	751,304.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE INSTITUTE PROCESSES DONATED REAL ESTATE THROUGH GOLDWATER INSTITUTE

HOLDING COMPANY, LLC, IN WHICH THE INSTITUTE IS THE SOLE MEMBER.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE GOLDWATER INSTITUTE DRIVES RESULTS BY WORKING DAILY IN COURTS,
LEGISLATURES, AND COMMUNITIES TO DEFEND AND STRENGTHEN THE FREEDOM
GUARANTEED TO ALL AMERICANS IN THE CONSTITUTIONS OF THE UNITED STATES
AND ALL FIFTY STATES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

POLICIES THAT SUSTAIN AND RESTORE ECONOMIC LIBERTY, EDUCATIONAL
FREEDOM, PERSONAL RESPONSIBILITY, AND CONSTITUTIONAL LIMITS ON
GOVERNMENT POWER CONSISTENT WITH THE FOUNDING PRINCIPLES OF OUR
CONSTITUTIONAL REPUBLIC. WHEN GOVERNMENT OVERSTEPS ITS PROPER BOUNDS,
THE GOLDWATER INSTITUTE USES PUBLIC INTEREST LITIGATION TO ENFORCE
INDIVIDUAL RIGHTS AND CONSTRAINTS ON GOVERNMENT POWER GUARANTEED BY OUR
STATE AND FEDERAL CONSTITUTIONS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

JOB. OTHER VICTORIES INCLUDE STATE LAWS THAT: EMPOWER FAMILIES WITH
GREATER EDUCATIONAL OPTIONS THAT FIT THEIR CHILDREN'S UNIQUE NEEDS (20
STATES HAVE APPROVED PROGRAMS BASED ON GOLDWATER'S EDUCATION SAVINGS
ACCOUNTS); RESTORE PUBLIC UNIVERSITIES TO THEIR ORIGINAL PURPOSE WHILE
CRACKING DOWN ON IDEOLOGICAL DOGMATISM AND RACE-BASED PREFERENCES; END
JUDICIAL DEFERENCE TO ADMINISTRATIVE AGENCIES AND BUREAUCRACIES AND
PROVIDE MORE PROTECTIONS FOR THE RIGHT TO EARN A LIVING; AND SAFEGUARD
PATIENTS' RIGHT TO TRY CUTTING-EDGE, INDIVIDUALIZED TREATMENTS (THE
INSTITUTE'S ORIGINAL RIGHT TO TRY BECAME LAW IN 41 STATES BEFORE BEING

SIGNED INTO FEDERAL LAW, AND 6 STATES HAVE ALREADY ADOPTED THE

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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INSTITUTE'S EXPANSION). THIS WORK WAS SUPPORTED IN PART THROUGH OUR

RONALD REAGAN FELLOWS PROGRAM, WHICH DEVELOPS YOUNG TALENT BY TEACHING

AND EMPLOYING 15 INTERNS AND LAW CLERKS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

ADVANCED CUTTING-EDGE LEGAL SCHOLARSHIP IN THE COURTS BY FILING 13

AMICUS CURIAE ("FRIEND OF THE COURT") BRIEFS. WE WON 31 LEGAL VICTORIES

THROUGH DIRECT LITIGATION AND BY FILING AMICUS BRIEFS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

THE EPOCH TIMES, THE NEW YORK POST, STARS AND STRIPES, TOWNHALL, THE

ORANGE COUNTY REGISTER, THE ARIZONA REPUBLIC, AND THE ARIZONA CAPITOL

TIMES, WHOSE COMBINED ONLINE CIRCULATION EXCEEDS 180 MILLION READERS.

OUR EXPERTS WERE ALSO A REGULAR PRESENCE ON NATIONAL CABLE TV NEWS

NETWORKS, NATIONALLY SYNDICATED RADIO SHOWS, AND LOCAL BROADCAST TV AND

RADIO, HELPING TO SHARE GOLDWATER'S WORK WITH AN EVEN WIDER AUDIENCE.

ALL TOLD, THE GOLDWATER INSTITUTE HAD 24 APPEARANCES ON NATIONAL

TELEVISION, INCLUDING ON: ABC NEWS; DR. PHIL; FOX NEWS PROGRAMS LIKE

THE INGRAHAM ANGLE, JESSE WATTERS PRIMETIME, FOX & FRIENDS, AND AMERICA

REPORTS; THE FOX BUSINESS PROGRAM VARNEY & CO.; AND MULTIPLE SHOWS ON

BOTH NEWSMAX AND THE SALEM NEWS CHANNEL. GOLDWATER INSTITUTE EXPERTS

AND CLIENTS MADE MORE THAN 100 APPEARANCES ON LOCAL AND NATIONAL RADIO

AND PODCAST SHOWS, AND THE GOLDWATER INSTITUTE GARNERED MORE THAN 6,100

MENTIONS IN TRADITIONAL (PRINT, RADIO, TELEVISION, AND ONLINE) AND

SOCIAL MEDIA OUTLETS.

THE GOLDWATER INSTITUTE DOES NOT JUST RELY ON OUTSIDE MEDIA OUTLETS TO

DISSEMINATE ITS MESSAGE. IN 2023, THE GOLDWATER INSTITUTE LEVERAGED THE

POWER OF SOCIAL MEDIA TO ENGAGE AUDIENCES AND COMMUNICATE ITS MESSAGE,

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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INCLUDING ON FACEBOOK, LINKEDIN, X, INSTAGRAM, AND YOUTUBE. THE
GOLDWATER INSTITUTE SHARED ORIGINAL ARTICLES, BLOG POSTS, INVESTIGATIVE
REPORTS, LEGAL AND POLICY RESEARCH, GRAPHICS, AND GOLDWATER
INSTITUTE-PRODUCED VIDEOS ON ALL PLATFORMS. WE ALSO LAUNCHED OUR
INSTAGRAM ACCOUNT IN 2023 AND SURPASSED 6 MILLION IMPRESSIONS, WITH AN
AVERAGE REACH OF 19,904 UNIQUE ACCOUNTS THAT VIEWED ITS POSTS. THE
GOLDWATER INSTITUTE'S FACEBOOK ACCOUNT RECEIVED OVER 500,000
IMPRESSIONS, AND ITS X ACCOUNT SURPASSED 530,000 IMPRESSIONS. ON
YOUTUBE, THE GOLDWATER INSTITUTE'S VIDEOS RECEIVED OVER 1.1 MILLION
VIEWS IN 2023, INCLUDING OUR FOUNDATIONS OF FREEDOM VIDEO SERIES, WHICH
DISCUSSED TOPICS INCLUDING PROPERTY RIGHTS, FREE SPEECH, AND EQUALITY.

FORM 990, PART III: CASE UPDATE

ADAMS V. DOWNINGTOWN AREA SCHOOL DISTRICT
IN PENNSYLVANIA, TARA ADAMS SENT A PUBLIC RECORDS REQUEST TO THE
DOWNINGTOWN AREA SCHOOL DISTRICT ("SCHOOL DISTRICT") ON NOVEMBER 2,
2023, REGARDING HER DAUGHTER AND A SCHOOL CLUB. THE SCHOOL DISTRICT
DENIED THE REQUEST, CLAIMING, AMONG OTHER THINGS, THAT THE REQUESTED
DOCUMENTS DO NOT CONSTITUTE RECORDS. WE ARE REPRESENTING MS. ADAMS TO
COMPEL PRODUCTION OF THE RECORDS.

ARIZONA FREE ENTERPRISE CLUB SUBPOENA

THE INSTITUTE IS REPRESENTING AS NONPROFIT ORGANIZATION, THE ARIZONA
FREE ENTERPRISE CLUB, THAT RECEIVED A SUBPOENA IN A CASE TO WHICH IT
WAS NOT A PARTY. THE BASIS FOR THE SUBPOENA WAS THAT FREE ENTERPRISE
CLUB HAD SUPPORTED LEGISLATION AND HAD PETITIONED MEMBERS OF THE
LEGISLATURE REGARDING THE LEGISLATION. WE ASSERT THAT THESE

COMMUNICATIONS ARE PROTECTED FROM DISCLOSURE, INCLUDING UNDER THE FIRST

Name of the organization BARRY GOLDWATER INSTITUTE FOR
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AMENDMENT.

BATES V. STATE OF OREGON

WE REPRESENT THE OWNER OF AN OREGON VAPE-SHOP WHOSE FREE SPEECH RIGHTS

ARE VIOLATED BY STRINGENT LABELING REQUIREMENTS ON VAPING LIQUIDS THAT

PROHIBIT SELLERS FROM ACCURATELY LABELING THE FLAVORED LIQUIDS THEY

SELL WITH WORDS SUCH AS "STRAWBERRY" OR "FRUIT-FLAVORED," OR FROM

INCLUDING PICTURES OF STRAWBERRIES OR FRUIT. WE CONTEND THAT THIS

VIOLATES BOTH THE FIRST AMENDMENT AND THE STATE CONSTITUTION. THE TRIAL

COURT RULED IN FAVOR OF THE STATE. THE CASE IS CURRENTLY ON APPEAL TO

THE OREGON COURT OF APPEALS. NO FEES HAVE BEEN AWARDED.

BORGELT V. CITY OF AUSTIN

PROPERTY TAXPAYERS IN AUSTIN, TEXAS CHALLENGE THE PRACTICE OF RELEASE

TIME BY THE CITY OF AUSTIN AND THE AUSTIN FIREFIGHTERS ASSOCIATION

UNDER THE ANTI-SUBSIDY PROVISIONS OF THE TEXAS CONSTITUTION. UNDER THE

PRACTICE OF RELEASE TIME, ASSOCIATION MEMBERS IN AUSTIN ARE "RELEASED"

FROM THEIR JOBS TO EXCLUSIVELY WORK FOR THE UNION. IN THIS CASE,

TAXPAYERS ASSERT THAT THIS PRACTICE IS AN UNLAWFUL SUBSIDY TO A PRIVATE

ENTITY. THE TRIAL COURT RULED IN FAVOR OF THE CITY AND THE UNION AND

AWARDED THE AFA \$115,250 IN ATTORNEY FEES. THE APPEAL COURT UPHELD THE

TRIAL COURT'S RULING. THE TEXAS SUPREME COURT GRANTED REVIEW. THE

COURT UPHELD THE RELEASE TIME PROVISIONS BUT REVERSED THE AWARD OF

ATTORNEY FEES.

BOUDREAUX V. LOUISIANA STATE BAR ASSN.

THIS CASE CHALLENGES A LOUISIANA LAW THAT REQUIRES ALL ATTORNEYS WHO

PRACTICE IN THE STATE TO BE MEMBERS OF AND PAY DUES TO THE LOUISIANA

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STATE BAR ASSOCIATION. THE LSBA USES MEMBERS' MANDATORY DUES TO LOBBY

FOR VARIOUS POLICIES, MANY OF WHICH HAVE NOTHING TO DO WITH THE

PRACTICE OF LAW, IN VIOLATION OF MEMBERS' FIRST AMENDMENT RIGHTS. THE

LSBA ALSO LACKS SAFEGUARDS REQUIRED BY EXISTING SUPREME COURT PRECEDENT

TO ENSURE THAT MEMBER DUES ARE ONLY USED FOR ACTIVITIES GERMANE TO

IMPROVING THE QUALITY OF LEGAL SERVICES AND REGULATING THE PRACTICE OF

LAW. THE FIFTH CIRCUIT COURT OF APPEALS REVERSED THE TRIAL COURT, AND

WE WERE AWARDED \$109,418.04 IN ATTORNEY FEES.

CENTER FOR ARIZONA POLICY, INC. V. STATE OF ARIZONA

THIS CASE CHALLENGES THE VOTERS' RIGHT TO KNOW ACT (PROP 211), WHICH

IMPOSES NEW DONOR DISCLOSURE REQUIREMENTS ON ORGANIZATIONS THAT ENGAGE

IN ISSUE ADVOCACY IN ARIZONA AND DESTROYS THE CONFIDENTIALITY MANY

ORGANIZATIONS AND DONORS HAVE TOWARD THESE DONATIONS. PROP 211 CHILLS

CONSTITUTIONALLY PROTECTED SPEECH, WITHOUT ANY GUARANTEE THAT DONOR

DISCLOSURE WILL ACTUALLY LEAD TO A MORE INFORMED ELECTORATE. WE

REPRESENT TWO NONPROFIT ORGANIZATIONS AND TWO ANONYMOUS DONORS WHO

WISH TO PROTECT DONOR PRIVACY. THE TRIAL COURT DISMISSED THE COMPLAINT

AND THE CASE IS ON APPEAL TO THE ARIZONA COURT OF APPEALS. NO FEES

HAVE BEEN AWARDED.

CROWE V. OREGON STATE BAR

THIS CASE CHALLENGES AN OREGON LAW THAT REQUIRES ALL ATTORNEYS WHO

PRACTICE IN THE STATE TO BE MEMBERS OF AND PAY DUES TO THE OREGON STATE

BAR. THE BAR USES THESE DUES TO ENGAGE IN POLITICAL ADVOCACY AND TO

PUBLISH A MAGAZINE THAT MAKES POLITICAL STATEMENTS WITH WHICH MEMBERS

DO NOT NECESSARILY AGREE. THE CASE RAISES FIRST AMENDMENT FREE SPEECH

AND FREEDOM OF ASSOCIATION ISSUES. THE TRIAL COURT FOUND IN FAVOR OF

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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THE OREGON STATE BAR. IT IS ON APPEAL TO THE NINTH CIRCUIT COURT OF

APPEALS. NO FEES HAVE BEEN AWARDED.

FLAGSTAFF PROPOSITION 208 CLAIMS

ON BEHALF OF NUMEROUS FLAGSTAFF PROPERTY OWNERS, WE FILED CLAIMS FOR

JUST COMPENSATION UNDER ARIZONA'S PRIVATE PROPERTY PROTECTION ACT AFTER

THAT CITY ADOPTED AN ORDINANCE SEVERELY RESTRICTING THE RIGHT TO USE

PROPERTY IN THE CITY. THESE CLAIMS RESULTED IN FAVORABLE SETTLEMENT,

WITHOUT HAVING TO PURSUE LITIGATION.

GILMORE V. GALLEGO

THIS CASE IS A CHALLENGE TO RELEASE TIME IN A MEMORANDUM OF

UNDERSTANDING BETWEEN THE CITY OF PHOENIX AND A LABOR UNION UNDER THE

ARIZONA CONSTITUTION'S FREE EXPRESSION, ASSOCIATION, AND RIGHT TO WORK

PROVISIONS, AND THE STATE CONSTITUTION'S GIFT CLAUSE. UNDER RELEASE

TIME, GOVERNMENT EMPLOYEES ARE "RELEASED" FROM THE JOBS THEY WERE HIRED

TO PERFORM TO WORK EXCLUSIVELY FOR GOVERNMENT UNIONS - WHILE RECEIVING

TAXPAYER-FUNDED SALARIES AND BENEFITS. WHILE ON RELEASE TIME,

GOVERNMENT WORKERS ARE PAID TO INCREASE UNION MEMBERSHIP, ENGAGE IN

POLITICAL ACTIVITIES, LOBBY THE GOVERNMENT, FILE GRIEVANCES AGAINST

THEIR EMPLOYER, AND NEGOTIATE FOR HIGHER WAGES AND BENEFITS, AMONG

OTHER THINGS. RELEASE TIME IS "PART OF TOTAL COMPENSATION" TO ALL

EMPLOYEES, MEMBERSHIP, ENGAGE IN POLITICAL ACTIVITIES, LOBBY THE

GOVERNMENT, FILE GRIEVANCES AGAINST THEIR EMPLOYER, AND NEGOTIATE FOR

HIGHER WAGES AND BENEFITS, AMONG OTHER THINGS. RELEASE TIME IS "PART OF

TOTAL COMPENSATION" TO ALL EMPLOYEES, WHETHER THEY BELONG TO THE UNION

OR NOT. AS SUCH, NON-UNION MEMBERS MUST PROVIDE AFFIRMATIVE CONSENT

BEFORE ANY PORTION OF THEIR WAGES ARE DIRECTED TO RELEASE TIME. IN THIS

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CASE, WE REPRESENT TWO CITY EMPLOYEES AND NON-UNION MEMBERS WHO OBJECT

TO HAVING THEIR WAGES GO TO SUPPORT THIS PRACTICE. THE TRIAL COURT

ENTERED SUMMARY JUDGMENT IN FAVOR OF DEFENDANTS AND AWARDED DEFENDANTS

ATTORNEY FEES AND COSTS. THE JUDGMENT AND ATTORNEY FEE AWARD WERE

APPEALED. THE APPEAL COURT AFFIRMED THE GRANT OF SUMMARY JUDGMENT IN

FAVOR OF DEFENDANTS BUT VACATED THE FEE AWARD. THE ARIZONA SUPREME

COURT GRANTED REVIEW AND THE CASE IS PENDING DECISION.

HEDRICK V. CITY OF HOLIDAY ISLAND

STEVE HENDRICK RUNS A DUMPSTER BUSINESS IN CARROLL COUNTY, ARKANSAS.

UNFORTUNATELY, HIS ABILITY TO RUN HIS BUSINESS IN MULTIPLE CITIES/TOWNS

IN THE COUNTY HAS BEEN HAMPERED BY GOVERNMENT EXCLUSIVITY AGREEMENTS,

EVEN THOUGH HIS BUSINESS IS NOT A TRADITIONAL, PERIODIC TRASH

COLLECTION BUSINESS, BUT SERVES UNIQUE TRASH COLLECTION NEEDS, SUCH AS

HAULING TRASH FROM A CONSTRUCTION SITE. ON APRIL 4, 2022, THE CITY OF

HOLIDAY ISLAND ADOPTED AN ORDINANCE THAT REQUIRED ALL RESIDENTS TO

CONTRACT FOR TRASH PICK-UP WITH CARROLL COUNTY SOLID WASTE DISTRICT

(CCSW) AND LATER SENT A LETTER TO MR. HENDRICK DIRECTING HIM TO CEASE

ALL BUSINESS WITHIN THE TOWN. WE ARE REPRESENTING MR. HENDRICK IN

CHALLENGING THE EXCLUSIVITY ORDINANCE FOR VIOLATING VARIOUS PROVISIONS

OF THE ARKANSAS CONSTITUTION. THE CASE IS PENDING IN THE TRIAL COURT.

KNIGHT V. FONTES

ARIZONA LAW PROHIBITS VOTERS IN CERTAIN GEOGRAPHIC AREAS FROM VOTING ON

THE RETENTION OF JUDGES TO THE ARIZONA COURT OF APPEALS, BASED ON THE

JUDGE'S RESIDENCY. THIS CASE CHALLENGES THE CONSTITUTIONALITY OF THAT

STATE LAW, SEEKING A DECLARATION THAT JUDGES TO THE COURT OF APPEALS

MUST STAND FOR RETENTION ON A STATEWIDE BASIS, BECAUSE THEIR DECISIONS

Name of the organization	BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	Employer identification number 86-0597661
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ARE BINDING ON ALL ARIZONANS. WE REPRESENT ARIZONA VOTERS IN THIS

CASE, WHICH IS PENDING IN MARICOPA COUNTY SUPERIOR COURT.

LAVIGNE V. GREAT SALT BAY COMMUNITY SCHOOL BOARD

WE REPRESENT AMBER LAVIGNE IN A LAWSUIT CHALLENGING THE ACTIONS AND

POLICIES OF A SCHOOL DISTRICT IN MAINE. A SCHOOL SOCIAL WORKER GAVE MS.

LAVIGNE'S 13-YEAR-OLD DAUGHTER A CHEST BINDER AND SECRETLY ADVISED HER

ABOUT GENDER TRANSITIONING. THE SOCIAL WORKER ADVISED THE CHILD NOT TO

TELL HER PARENTS. MS. LAVIGNE WAS UPSET THAT SHE WAS NOT CONSULTED AND

WAS DELIBERATELY KEPT IN THE DARK ABOUT THESE DECISIONS. WE BROUGHT A

CHALLENGE ON BEHALF OF MS. LAVIGNE IN FEDERAL COURT ASSERTING THAT THE

SCHOOL VIOLATED MS. LAVIGNE'S FUNDAMENTAL PARENTAL RIGHTS UNDER THE DUE

PROCESS CLAUSE OF THE 14TH AMENDMENT, AND UNDER THE PRIVILEGES AND

IMMUNITIES CLAUSE. THE DISTRICT COURT RULED AGAINST MS. LAVINGE AND THE

CASE IS ON APPEAL TO THE FIRST CIRCUIT COURT OF APPEALS.

MENDEZ V. CHICAGO

THE CITY OF CHICAGO ADOPTED A 58-PAGE ORDINANCE LEVYING A \$10,000

LICENSING FEE ON RENTAL PLATFORMS LIKE AIRBNB, REQUIRING HOME SHARERS

TO OPEN THEIR HOMES TO CITY INSPECTORS "AT ANY TIME AND IN ANY MANNER,"

MANDATING PROPERTY OWNERS TO HAND OVER ANY PERSONAL INFORMATION THE

CITY CONSIDERS "REASONABLY REQUIRE[D]" TO ISSUE A RENTAL LICENSE, AND

IMPOSING ON HOMEOWNERS SANITATION STANDARDS LIKE THOSE IMPOSED ON

COMMERCIAL KITCHENS (EVEN THOUGH HOME-SHARERS DON'T PREPARE MEALS FOR

GUESTS). AFTER THE INSTITUTE (PARTNERING WITH ILLINOIS-BASED LIBERTY

JUSTICE CENTER) REPRESENTED HOME SHARERS IN A LAWSUIT CHALLENGING THESE

RULES, THE CITY CHANGED ITS ANTI-PRIVACY RULES IN A VICTORY FOR

HOMEOWNERS. THE ILLINOIS COURT OF APPEALS AFFIRMED JUDGMENT IN FAVOR OF

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THE DEFENDANTS ON THE REMAINING COUNTS, AND THE ILLINOIS SUPREME COURT

DECLINED TO TAKE THE CASE. NO FEES WERE AWARDED.

MARKETWISE INVESTMENTS AND NICHOLS V. CITY OF MIAMI BEACH

MIAMI BEACH IS HOME TO SOME OF THE MOST EXCESSIVE HOME-SHARING RULES IN

THE COUNTRY. THE CITY IMPOSES FINES OF UP TO \$100,000 PER VIOLATION ON

HOME-SHARERS WHO RENT OUTSIDE OF A NARROW ZONE WHERE RENTALS ARE

ALLOWED. THE INSTITUTE REPRESENTED PROPERTY OWNERS WHO FILED SUIT

ARGUING THAT THIS VIOLATES THE STATE CONSTITUTION'S PROHIBITION ON

EXCESSIVE FINES, AMONG OTHER THINGS. THE COURT OF APPEALS REMANDED TO

THE TRIAL COURT, AND THE CASE IS PENDING. NO FEES HAVE BEEN AWARDED.

INSTITUTE ATTORNEYS WON AN INITIAL VICTORY BUT DO NOT REPRESENT

PLAINTIFFS IN THE REMAINING MATTERS.

NATIONAL EDUCATION ASSOCIATION-RI V. SOLAS

WE REPRESENT NICOLE SOLAS, A MOTHER IN RHODE ISLAND WHO SOUGHT

INFORMATION VIA THAT STATE'S PUBLIC RECORDS LAWS ABOUT WHAT WAS BEING

TAUGHT TO HER CHILD IN PUBLIC SCHOOL CLASSROOMS AND OTHER INFORMATION

RELATED TO PUBLIC EDUCATION. AFTER FILING PUBLIC RECORDS REQUESTS, THE

STATE'S TEACHER UNION SUED HER TO KEEP HER FROM OBTAINING THE

INFORMATION. WE ASSERT THAT STATE LAW DOES NOT ALLOW THE UNION TO FILE

SUCH A LAWSUIT. THE CASE IS STILL PENDING IN TRIAL COURT. NO FEES HAVE

BEEN AWARDED.

NEPTUNE SWIMMING FOUNDATION V. SCOTTSDALE

THIS CASE CHALLENGES THE CONSTITUTIONALITY OF THE CITY OF SCOTTSDALE'S

DECISION TO LEASE SWIMMING LANES AT A PUBLIC FACILITY TO AN

ORGANIZATION THAT SUBMITTED A LOWER BID IN RESPONSE TO A PUBLIC

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PROCUREMENT FOR USE OF THE POOLS. REPRESENTING NEPTUNE, WE ASSERT THAT

THE CITY'S DECISION TO LEASE THIS PUBLICLY OWNED PROPERTY AT BELOW

MARKET RATES VIOLATES THE GIFT CLAUSE OF THE ARIZONA CONSTITUTION,

WHICH FORBIDS THE CITY FROM GIVING AWAY PUBLIC RESOURCES TO PRIVATE

PARTIES, AS WELL AS VARIOUS PROCUREMENT RULES. THE TRIAL COURT GRANTED

SUMMARY JUDGMENT IN FAVOR OF THE CITY. THE APPEAL COURT AFFIRMED. THE

ARIZONA SUPREME COURT GRANTED REVIEW AND AFFIRMED ON ONE CLAIM AND

REVERSED ON ANOTHER CLAIM. THE CASE HAS BEEN REMANDED TO THE TRIAL

COURT. NO FEES HAVE BEEN AWARDED.

OGSTON V. ARIZONA DEP'T OF REVENUE

IN 2023, THE YUMA COUNTY HOSPITAL DISTRICT (A SPECIAL TAXING DISTRICT)

ASKED THE YUMA COUNTY BOARD OF SUPERVISORS TO IMPOSE A SECONDARY

PROPERTY TAX TO RAISE FUNDS TOWARD ITS LEGAL BILLS. THIS TAX INCREASE

IS NOT AUTHORIZED BY STATE STATUTE. WE ARE REPRESENTING TAXPAYERS IN

MARICOPA COUNTY SUPERIOR COURT TO ENJOIN THE TAX AS UNLAWFUL. THE CASE

IS PENDING DECISION.

PATEL V. CITY OF HOLBROOK

PROPERTY OWNER ANIL PATEL ENTERED INTO A PURCHASE AGREEMENT WITH A

BUYER WHO INTENDED TO CONVERT THE PROPERTY'S EXISTING MOTEL TO A

RESIDENTIAL CARE FACILITY, WHICH WAS ALLOWED UNDER THE PROPERTY'S

ZONING. SUBSEQUENTLY, THE CITY OF HOLBROOK AMENDED ITS ZONING ORDINANCE

TO REMOVE RESIDENTIAL CARE SERVICES AS A PERMITTED USE. AS A RESULT,

THE SALE FELL THROUGH, LEAVING MR. PATEL WITHOUT A BUYER FOR THE

PROPERTY. WE ARE REPRESENTING MR. PATEL IN A PROPERTY RIGHTS LAWSUIT

AGAINST THE CITY. THE CASE IS PENDING IN THE TRIAL COURT.

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PUBLIC POLICY RESEARCH**

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PAULIN V. CITY OF PHOENIX

THIS CASE CHALLENGES THE CITY OF PHOENIX'S \$8 MILLION SUBSIDY TO A
PRIVATE REAL ESTATE DEVELOPER OF THE HUBBARD PROJECT THROUGH USE OF THE
GOVERNMENT PROPERTY LEASE EXCISE TAX ("GPLET"). THE GPLET IS AN
ARRANGEMENT WHERE A PRIVATE PROPERTY OWNER CONVEYS ITS PROPERTY TO THE
GOVERNMENT, THEREBY TAKING IT OFF THE TAX ROLLS. THE GOVERNMENT THEN
LEASES THE PROPERTY BACK TO THE DEVELOPER TO OPERATE AS A NORMAL
BUSINESS WITHOUT PAYING PROPERTY TAXES ON THE DEVELOPMENT. AT THE END
OF THE LEASE, THE GOVERNMENT CONVEYS THE PROPERTY BACK TO THE PRIVATE
DEVELOPER. THIS VIOLATES THE STATE CONSTITUTION'S PROHIBITIONS ON
SUBSIDIES AND CONVEYANCE TO EVADE TAXATION. PLAINTIFFS LOST IN THE
TRIAL COURT AND THE CASE IS ON APPEAL TO THE ARIZONA COURT OF APPEALS.

PAULIN V. GALLEGO

THE CITY OF PHOENIX ESTABLISHED A "CLEAN ZONE" IN DOWNTOWN PHOENIX FOR
THE 2024 SUPER BOWL EVENTS. IN THE CLEAN ZONE, WHICH COVERS MORE THAN A
SQUARE MILE OF DOWNTOWN PHOENIX, BUSINESS OWNERS AND RESIDENTS WERE
FORBIDDEN FROM HAVING ANY TEMPORARY SIGNAGE UNTIL AFTER THE SUPER BOWL,
UNLESS THE SIGNS WERE PRE-APPROVED FROM TWO PRIVATE ENTITIES, THE NFL
AND THE SUPER BOWL HOSTING COMMITTEE. WE REPRESENTED BRAMLEY PAULIN, A
LOCAL BUSINESS OWNER, IN A LAWSUIT SEEKING PRELIMINARY INJUNCTIVE
RELIEF AGAINST THE "CLEAN ZONE" RESOLUTION UNDER VARIOUS STATE
CONSTITUTIONAL PROVISIONS. WE PREVAILED IN THE TRIAL COURT. NO FEES
WERE AWARDED.

POMEROY V. UTAH STATE BAR

LIKE THE OREGON CASE, THIS LAWSUIT CHALLENGES THE MANDATORY BAR
ASSOCIATION IN UTAH. WE REPRESENT AN ATTORNEY IN CHALLENGING THE

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CONSTITUTIONALITY OF THAT STATE'S MANDATORY BAR ASSOCIATION AND THE
FEES ASSOCIATED WITH IT. THE CASE IS PENDING IN TRIAL COURT. NO FEES
HAVE BEEN AWARDED.

RODGERS V. HUCKELBERRY

PIMA COUNTY, ARIZONA, DEVOTED \$15 MILLION OF TAXPAYER MONEY TO FUND THE
CONSTRUCTION OF A BALLOON LAUNCH PAD AND COMPANY HEADQUARTERS FOR THE
PRIVATE BENEFIT OF WORLD VIEW ENTERPRISES, INC. THE COUNTY BUILT THE
PROJECT USING ITS PRE-CHOSEN CONTRACTORS, RATHER THAN BIDDING OUT THE
WORK AS REQUIRED BY STATE LAW. WE FILED A LAWSUIT BECAUSE THIS
AGREEMENT SERVES NO PUBLIC PURPOSE AND FAILS TO PROVIDE COUNTY
TAXPAYERS WITH AN ADEQUATE RETURN ON THEIR INVESTMENT, IT VIOLATES THE
GIFT CLAUSE OF THE ARIZONA CONSTITUTION, WHICH PROHIBITS GOVERNMENT
LOANS AND SUBSIDIES TO PRIVATE CORPORATIONS. THE ARIZONA COURT OF
APPEALS REVERSED THE TRIAL COURT AND ISSUED A DECISION IN OUR FAVOR.
THE COUNTY DID NOT FILE A PETITION FOR REVIEW WITH THE ARIZONA SUPREME
COURT. A STIPULATED JUDGMENT WAS SUBMITTED TO THE COURT, AWARDING
\$73,000 IN FEES TO AND \$4,574.33 IN COSTS TO PLAINTIFFS.

SANDERS V. STATE OF NORTH CAROLINA

WE REPRESENT JERMAINE SANDERS IN A LAWSUIT CHALLENGING THE CITY OF
MOORESVILLE'S SEIZURE OF HIS CAR. ALTHOUGH A STATE COURT RULED THAT THE
CITY VIOLATED THE LAW WHEN IT SEIZED THE CAR, THE CITY TRANSFERRED THE
CAR TO THE FEDERAL GOVERNMENT, INSTEAD OF RETURNING IT TO MR. SANDERS.
THE CASE IS PROCEEDING IN BOTH STATE AND FEDERAL COURT SIMULTANEOUSLY.
THE NORTH CAROLINA SUPREME COURT DENIED SANDERS' PETITION AND DISMISSED
THE APPEAL. THE FOURTH CIRCUIT COURT OF APPEALS REVERSED (RULING IN
OUR FAVOR), AND REMANDED FOR FURTHER PROCEEDINGS. NO FEES HAVE BEEN

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AWARDED.

SARRA L. V. ARIZONA DEPARTMENT OF CHILD SAFETY

WE REPRESENT SARRA L IN CHALLENGING THE ARIZONA DEPARTMENT OF CHILD

SAFETY'S PLACEMENT OF HER ON ITS PUBLIC CENTRAL REGISTRY. SARRA WAS

CHARGED WITH 2 COUNTS OF CONTRIBUTING TO THE DELINQUENCY OF A MINOR

AFTER LETTING HER 7-YEAR-OLD SON AND HIS 5-YEAR-OLD FRIEND PLAY

SUPERVISED AT A NEARBY NEIGHBORHOOD PARK WHILE SHE WENT TO THE GROCERY

STORE DURING THE PANDEMIC. THE CRIMINAL CHARGES WERE DISMISSED AFTER

SHE COMPLETED A PARENTING CLASS. DCS OPENED ITS OWN INVESTIGATION.

THERE IS NO EVIDENCE THAT THE CHILDREN WERE AT RISK, NOR WERE THEY

HARMED. HOWEVER, DCS FOUND PROBABLE CAUSE TO BELIEVE AN OFFENSE WAS

COMMITTED AND PLACED HER NAME ON A PUBLIC CENTRAL REGISTRY, HARMING HER

REPUTATION AND HER ABILITY TO SEEK EMPLOYMENT. THE TRIAL COURT RULED IN

OUR FAVOR, AND SARRA'S NAME WAS REMOVED FROM THE CENTRAL REGISTRY.

\$58,300 IN FEES AND \$1,660 IN COSTS WERE AWARDED, SPLIT BETWEEN THE

INSTITUTE AND ITS LITIGATION PARTNER, THE PACIFIC LEGAL FOUNDATION.

SCHELL V. GURICH

THIS CASE CHALLENGES OKLAHOMA LAWS THAT REQUIRE LAWYERS TO JOIN AND PAY

DUES TO THE STATE'S BAR ASSOCIATION. THE OBA USES THIS MONEY TO LOBBY

THE GOVERNMENT AND TAKE POLITICAL POSITIONS ON MATTERS WITH WHICH

MEMBERS DO NOT NECESSARILY AGREE. THE OBA DOES NOT HAVE ADEQUATE

PROCEDURES TO ENSURE THAT MEMBER DUES ARE NOT USED FOR NON-GERMANE

POLITICAL SPEECH. WE FILED SUIT ARGUING THAT THIS VIOLATES THE FIRST

AMENDMENT FREEDOMS OF SPEECH AND ASSOCIATION. THE TRIAL COURT DISMISSED

PLAINTIFF'S CLAIMS. THE TENTH CIRCUIT COURT OF APPEALS AFFIRMED IN

PART, REVERSED IN PART, AND REMANDED TO THE TRIAL COURT. THE CASE IS

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STILL PENDING. NO FEES HAVE BEEN AWARDED.

SOLAS V. SOUTH KINGSTOWN SCHOOL DEPARTMENT

ON BEHALF OF RHODE ISLAND MOTHER NICOLE SOLAS, WE REQUESTED AN OFFICIAL

ATTORNEY GENERAL OPINION REGARDING WHETHER STATE OFFICIALS VIOLATED THE

STATE'S OPEN MEETING LAWS WHEN THEY CONVENED MEETINGS OF A COMMITTEE

THAT HAS AUTHORITY RELATING TO VARIOUS SCHOOL POLICIES BUT EXCLUDED THE

PUBLIC FROM THOSE MEETINGS. THE ATTORNEY GENERAL ISSUED AN OPINION

FINDING THAT THE COMMITTEE WAS NOT SUBJECT TO THE OMA. WE FILED A

LAWSUIT, WHICH IS PENDING IN THE TRIAL COURT. NO FEES HAVE BEEN

AWARDED.

TYCENSKI V. NEW JERSEY DEPARTMENT OF EDUCATION

THE NEW JERSEY DEPARTMENT OF EDUCATION ADOPTED GUIDELINES THAT THERE

CAN BE "NO AFFIRMATIVE DUTY FOR ANY SCHOOL DISTRICT PERSONNEL TO NOTIFY

A STUDENT'S PARENT OR GUARDIAN OF THE STUDENT'S GENDER IDENTITY OR

EXPRESSION." THREE SCHOOL DISTRICTS IN NEW JERSEY HOWEVER HAVE ADOPTED

POLICIES THAT REQUIRE PARENTAL NOTIFICATION WHEN A SCHOOL DECIDES TO

RECOGNIZE A STUDENT'S NEW GENDER IDENTITY. IN RESPONSE TO THESE

POLICIES, THE ATTORNEY GENERAL FILED A CIVIL COMPLAINT, ALLEGING THAT

THESE POLICIES VIOLATE STATE LAW AND ASKING FOR AN INJUNCTION AGAINST

THE SCHOOLS' POLICIES. GOLDWATER SOUGHT TO INTERVENE IN ONE OF THOSE

LAWSUITS ON BEHALF OF PARENTS IN SUPPORT OF THE SCHOOL DISTRICT'S

PARENTAL NOTIFICATION POLICIES. THE CASE WAS REMANDED TO AN

ADMINISTRATIVE AGENCY, AND WE WERE DENIED INTERVENTION BEFORE THE

AGENCY.

UNION LLC V. ARIZONA DEP'T OF AGRICULTURE

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THE ARIZONA DEPARTMENT OF AGRICULTURE PROMULGATED A RULE (THE
"CAGE-FREE EGG RULE") REQUIRING THAT BY 2025, ALL EGGS SOLD OR PRODUCED
IN THE STATE MUST COME FROM "CAGE-FREE HENS." WE CHALLENGED THE
LEGALITY OF THE RULE ON BEHALF OF AN AFFECTED RESTAURANT OWNER,
ASSERTING THAT THE CAGE-FREE EGG RULE IS AN EXERCISE OF
UNCONSTITUTIONALLY DELEGATED POWER AND EXCEEDS THE DEPARTMENT'S
STATUTORY AUTHORITY. THE LAWSUIT IS PENDING IN MARICOPA COUNTY SUPERIOR
COURT. NO FEES HAVE BEEN AWARDED.

VANGILDER V. PINAL COUNTY

IN NOVEMBER 2017, PINAL COUNTY ADOPTED A "TRANSPORTATION EXCISE TAX" TO
PAY FOR ROAD IMPROVEMENTS. BUT THE TAX APPLIED ONLY TO RETAIL SALES OF
ITEMS BELOW \$10,000. ARIZONA LAW SPECIFIES WHAT MUST BE TAXED AND IN
WHAT AMOUNTS WHEN A COUNTY CREATES A TRANSPORTATION EXCISE TAX; THUS,
THIS TAX IS UNLAWFUL. THE INSTITUTE REPRESENTED TAXPAYERS IN A LAWSUIT
CHALLENGING THE TAX UNDER VARIOUS STATUTORY AND CONSTITUTIONAL GROUNDS.
THE ARIZONA SUPREME COURT RULED IN OUR FAVOR. NO FEES WERE AWARDED.

FORM 990, PART VI, SECTION A, LINE 2:

PRESIDENT/CEO, VICTOR RICHES AND DIRECTOR OF NATIONAL LITIGATION AND
GENERAL COUNSEL, JONATHAN RICHES HAVE A FAMILY RELATIONSHIP. KEY EMPLOYEE,
TIMOTHY SANDEFUR AND EXECUTIVE VICE PRESIDENT, CHRISTINA SANDEFUR HAVE A
FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERS OF THE BOARD OF DIRECTORS ARE ALSO MEMBERS OF THE CORPORATION.

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FORM 990, PART VI, SECTION A, LINE 7A:

NEW DIRECTORS ARE ELECTED BY THE REMAINING BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:

AN OUTSIDE ACCOUNTING FIRM PREPARES THE FORM 990 AND IT IS REVIEWED BY THE

CEO, CFO, EXECUTIVE VICE PRESIDENT, EXECUTIVE COMMITTEE, AND GENERAL

COUNSEL PRIOR TO SUBMISSION TO THE BOARD OF DIRECTORS FOR REVIEW. THE

MANAGEMENT TEAM ADDRESSES ANY ISSUES RAISED BY THE BOARD BEFORE THE RETURN

IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN

INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND

BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS

AND MEMBERS OF COMMITTEES WITH GOVERNING BOARD DELEGATED POWERS CONSIDERING

THE PROPOSED TRANSACTION OR ARRANGEMENT. ANY DIRECTOR, PRINCIPAL OFFICER,

OR MEMBER OF A COMMITTEE WITH GOVERNING BOARD DELEGATED POWERS, WHO HAS A

DIRECT OR INDIRECT FINANCIAL INTEREST IS AN INTERESTED PERSON. AFTER

DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY

DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE GOVERNING

BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF THE CONFLICT OF

INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE

MEMBERS SHALL DISCUSS IF A CONFLICT OF INTEREST EXISTS.

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY REQUIRES ANNUAL DISCLOSURE

FROM ALL MEMBERS OF THE BOARD OF DIRECTORS AND OFFICERS. A STATEMENT IS

FILED BY EACH BOARD MEMBER REQUIRING THE DISCLOSURE OF ANY CONFLICTS AND TO

STATE THE RESOLUTION OF THAT CONFLICT, IF ANY.

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FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE REVIEWED AND APPROVED COMPENSATION FOR OFFICERS AND

KEY EMPLOYEES. ALL COMPENSATION DECISIONS ARE DOCUMENTED CONTEMPORANEOUSLY

IN THE MINUTES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL,AK,AR,CA,CO,CT,FL,GA,HI,IL,KS,KY,MD,MA,MI,MN,MS,MT,NH,NJ,NM,NY,NC,OH,OK

OR,PA,RI,SC,TN,UT,VT,VA,WV,WI

FORM 990, PART VI, SECTION C, LINE 19:

THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE INSTITUTE'S WEBSITE.

THE ORGANIZATION'S ARTICLES OF INCORPORATION, BY-LAWS, AND CONFLICT OF

INTEREST POLICY ARE AVAILABLE UPON REQUEST.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
GOLDWATER INSTITUTE HOLDING COMPANY, LLC - 86-1023067, 500 E. CORONADO RD., PHOENIX, AZ 85004	REAL ESTATE	ARIZONA	0.	1,486,837.	N/A

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

Part III

Part IV

Part IV

Schedule R (Form 990) 2023

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI

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

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

Part VII	Supplemental Information
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Provide additional information for responses to questions on Schedule R. See instructions.