** PUBLIC DISCLOSURE COPY **

Form **990**

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning and ending

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

C Name of organization: BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

Doing business as: GOLDWATER INSTITUTE

Number and street (or P.O. box if mail is not delivered to street address): 500 EAST CORONADO ROAD — Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PHOENIX, AZ 85004

D Employer identification number: 86-0597661

E Telephone number: 602-462-5000

G Gross receipts $ 54,343,317.

F Name and address of principal officer: VICTOR RICHES
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

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

J Website: WWW.GOLDWATERINSTITUTE.ORG

H(c) Group exemption number

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

L Year of formation: 1988

M State of legal domicile: AZ

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 ☐ 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	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	47
6	Total number of volunteers (estimate if necessary)	6	36
7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	30,730,984.	11,437,596.
	9	Program service revenue (Part VIII, line 2g)	0.	379,882.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	432,348.	843,246.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	523,039.	16,754.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,686,371.	12,677,478.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,839,047.	4,698,563.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	201,804.	132,163.
	b	Total fundraising expenses (Part IX, column (D), line 25) 981,642.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,584,551.	3,331,623.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,625,402.	8,162,349.
	19	Revenue less expenses. Subtract line 18 from line 12	24,060,969.	4,515,129.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	38,709,912.	44,169,498.
	21	Total liabilities (Part X, line 26)	613,619.	380,949.
	22	Net assets or fund balances. Subtract line 21 from line 20	38,096,293.	43,788,549.

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

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KRISTEN M. BASS				P01247587

Firm's name: CBIZ ADVISORS, LLC — Firm's EIN: 34-1884125

Firm's address: 4722 N 24TH ST, STE 300
PHOENIX, AZ 85016 — Phone no. 602-264-6835

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check 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 [X] 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 [X] 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 $ 3,436,394. including grants of $) (Revenue $ 1,437.)

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 2024, WE DELIVERED 80 PUBLIC SPEECHES, DISTRIBUTED 8 POLICY REPORTS, AND TESTIFIED REGULARLY BEFORE LEGISLATIVE COMMITTEES. IN 2024, WE HAD 50 VICTORIES, WHICH INCLUDED POLICIES ADOPTED BY STATE LEGISLATURES NATIONWIDE AND FINAL DIRECT LITIGATION VICTORIES. GOLDWATER'S WORK SAFEGUARDS 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 15 STATES HAVE ALREADY ADOPTED THE INSTITUTE'S

4b (Code:) (Expenses $ 1,926,796. including grants of $) (Revenue $ 379,882.)

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 2024, WE HAD 41 ACTIVE LAWSUITS, AND WE

4c (Code:) (Expenses $ 1,373,127. including grants of $) (Revenue $)

COMMUNICATIONS: IN 2024, 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 HARNESSES 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 87 OP-EDS AND LETTERS TO THE EDITOR IN 2024, IN OUTLETS THAT INCLUDED THE WALL STREET JOURNAL, FOX NEWS, NATIONAL REVIEW, THE WASHINGTON TIMES, THE

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

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

4e Total program service expenses 6,736,317.

SEE SCHEDULE O FOR CONTINUATION(S)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? 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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part I.* See instructions	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? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part II*	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? *If "Yes," complete Schedule L, Part III*	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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	32			
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? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		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? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see 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		

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 .... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2	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?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6	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?		7a	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?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	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*		9		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?	10a	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?	10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b	Other officers or key employees of the organization	15b	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?	16a		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?	16b		

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.

[X] Own website [ ] Another's website [X] 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

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) VICTOR RICHES PRESIDENT/CEO	40.00			X				287,311.	0.	12,027.
(2) TIMOTHY SANDEFUR VP FOR LITIGATION	40.00					X		213,428.	0.	22,576.
(3) CHRISTINA SANDEFUR EXECUTIVE VP	40.00				X			207,136.	0.	22,462.
(4) MATTHEW BEIENBURG DIRECTOR OF EDUCATION POLICY	40.00					X		166,987.	0.	28,169.
(5) JONATHAN RICHES VP FOR LITIGATION & GENERAL COUNSEL	40.00					X		186,766.	0.	7,987.
(6) MICHAEL BROWNFIELD DIRECTOR OF COMMUNICATIONS	40.00					X		163,386.	0.	20,644.
(7) CHRISTOPHER THOMAS DIRECTOR OF LEGAL STRATEGY	40.00					X		165,231.	0.	6,616.
(8) ROGER ZETAH CFO/CORP SECRETARY	40.00			X				104,829.	0.	27,166.
(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 VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Subtotal								1,495,074.	0.	147,647.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,495,074.	0.	147,647.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 18

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

Section B. Independent Contractors

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

(A) Name and business address NONE	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	337,072.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	11,100,524.				
	g	Noncash contributions included in lines 1a-1f	1g	$ 3,420,790.				
	h	**Total.** Add lines 1a-1f			11,437,596.			
Program Service Revenue				**Business Code**				
	2 a	LITIGATION COST REIMB		541100	379,882.	379,882.		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			379,882.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,184,139.			1,184,139.
	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	(i) 41,263,218.				
	b	Less: cost or other basis and sales expenses	7b	(i) 41,604,111.				
	c	Gain or (loss)	7c	(i) -340,893.				
	d	Net gain or (loss)			-340,893.			-340,893.
	8 a	Gross income from fundraising events (not including $ 337,072. of contributions reported on line 1c). See Part IV, line 18	8a	75,948.				
	b	Less: direct expenses	8b	61,728.				
	c	Net income or (loss) from fundraising events			14,220.			14,220.
	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	1,437.				
	b	Less: cost of goods sold	10b	0.				
	c	Net income or (loss) from sales of inventory			1,437.	1,437.		
Miscellaneous Revenue				**Business Code**				
	11 a	OTHER INCOME		541900	1,097.			1,097.
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d			1,097.			
	12	**Total revenue.** See instructions			12,677,478.	381,319.	0.	858,563.

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	660,931.	570,076.	27,405.	63,450.
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	3,412,745.	2,945,673.	140,992.	326,080.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	80,841.	69,524.	3,233.	8,084.
9 Other employee benefits	260,363.	222,414.	11,729.	26,220.
10 Payroll taxes	283,683.	244,989.	11,858.	26,836.
11 Fees for services (nonemployees):				
a Management				
b Legal	91,621.	80,837.	10,784.	
c Accounting	42,317.		42,317.	
d Lobbying	530,057.	530,057.		
e Professional fundraising services. See Part IV, line 17	132,163.			132,163.
f Investment management fees	10,509.		10,509.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	555,543.	304,430.	71,697.	179,416.
12 Advertising and promotion	774,133.	761,495.	525.	12,113.
13 Office expenses	259,907.	240,308.	980.	18,619.
14 Information technology	55,236.	49,149.	1,520.	4,567.
15 Royalties				
16 Occupancy	115,837.	96,600.	4,803.	14,434.
17 Travel	156,693.	129,215.	1,509.	25,969.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	86,303.	86,203.		100.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	153,110.	127,683.	6,349.	19,078.
23 Insurance	53,110.		53,110.	
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	187,026.	129,284.	29,458.	28,284.
b LITIGATION CENTER COST	141,613.	141,613.		
c EVENTS	82,071.	6,367.	81.	75,623.
d BANK & CREDIT CARD FEES	18,647.		3,295.	15,352.
e All other expenses	17,890.	400.	12,236.	5,254.
25 **Total functional expenses.** Add lines 1 through 24e	8,162,349.	6,736,317.	444,390.	981,642.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

					(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			493,541.	1	460,641.
	2	Savings and temporary cash investments			1,229,200.	2	1,653,455.
	3	Pledges and grants receivable, net			749,672.	3	62,158.
	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			0.	7	1,915,805.
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			47,991.	9	67,849.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	4,389,427.			
	b	Less: accumulated depreciation	10b	3,004,472.	1,486,837.	10c	1,384,955.
	11	Investments - publicly traded securities			34,605,612.	11	38,614,171.
	12	Investments - other securities. See Part IV, line 11			97,059.	12	10,464.
	13	Investments - program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11				15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			38,709,912.	16	44,169,498.
Liabilities	17	Accounts payable and accrued expenses			585,576.	17	380,949.
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			28,043.	25	0.
	26	**Total liabilities.** Add lines 17 through 25			613,619.	26	380,949.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			12,650,393.	27	15,248,812.
	28	Net assets with donor restrictions			25,445,900.	28	28,539,737.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**					
	29	Capital stock or trust principal, or current funds				29	
	30	Paid-in or capital surplus, or land, building, or equipment fund				30	
	31	Retained earnings, endowment, accumulated income, or other funds				31	
	32	Total net assets or fund balances			38,096,293.	32	43,788,549.
	33	Total liabilities and net assets/fund balances			38,709,912.	33	44,169,498.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,677,478.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,162,349.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,515,129.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	38,096,293.
5	Net unrealized gains (losses) on investments	5	1,177,127.
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	43,788,549.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		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	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

Employer identification number 86-0597661

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

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ________
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] 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).

(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? Yes	No	**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,948,844.	5,796,880.	6,430,311.	30,730,984.	11,437,596.	60,344,615.
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	5,948,844.	5,796,880.	6,430,311.	30,730,984.	11,437,596.	60,344,615.
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)						25,776,663.
6 **Public support.** Subtract line 5 from line 4.						34,567,952.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	5,948,844.	5,796,880.	6,430,311.	30,730,984.	11,437,596.	60,344,615.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	55,008.	57,767.	111,902.	463,984.	1,184,139.	1,872,800.
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.)	35,361.	31,152.	15,908.	449,233.	1,097.	532,751.
11 **Total support.** Add lines 7 through 10						62,750,166.

12 Gross receipts from related activities, etc. (see instructions) ..... 12 | 1,402,758.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) ..... 14 | 55.09 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 ..... 15 | 56.87 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☒

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? *If "Yes," complete Part I of Schedule L (Form 990).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on 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

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
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 (*explain in detail in* **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 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-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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

2020 AMOUNT: $ 361.

2021 AMOUNT: $ 1,152.

2022 AMOUNT: $ 15,908.

2023 AMOUNT: $ 81,519.

2024 AMOUNT: $ 1,097.

NON REFUNDABLE DEPOSIT

2020 AMOUNT: $ 35,000.

2021 AMOUNT: $ 30,000.

VACATED FEES

2023 AMOUNT: $ 367,714.

Schedule B (Form 990)
(Rev. December 2024)
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

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

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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 foundation

Check 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

[X] 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).

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

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		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 332,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 493,002.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 725,166.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 500,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 1,213,580.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

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

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
7		$ 950,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 2,453,966.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	DONATED REAL ESTATE	$ 1,213,580.	01/31/24

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
9	50% PARTICIPATING INTEREST IN NOTE RECEIVABLE	$ 1,953,966.	07/01/24

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

Employer identification number: 86-0597661

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

(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

(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

(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

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

2024

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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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	Employer identification number (EIN)
BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH	86-0597661

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 EINs 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-.

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)	3,286.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	526,771.	
c Total lobbying expenditures (add lines 1a and 1b)	530,057.	
d Other exempt purpose expenditures	7,632,292.	
e Total exempt purpose expenditures (add lines 1c and 1d)	8,162,349.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	558,117.	

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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)	139,529.	
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a Lobbying nontaxable amount	382,378.	425,341.	531,270.	558,117.	1,897,106.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,845,659.
c Total lobbying expenditures	25,731.	359,479.	472,368.	530,057.	1,387,635.
d Grassroots nontaxable amount	95,595.	106,335.	132,818.	139,529.	474,277.
e Grassroots ceiling amount (150% of line 2d, column (e))					711,416.
f Grassroots lobbying expenditures	2,236.	1,729.	4.	3,286.	7,255.

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

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

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

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

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

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

Part IV **Supplemental Information**

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

SCHEDULE D (Form 990) (Rev. December 2024) 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

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? ☐ Yes ☐ No

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

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

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

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 $ ________

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
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	24,731,522.	1,304,876.	1,518,481.	1,267,127.	1,169,892.
b Contributions	580,820.	23,082,703.			
c Net investment earnings, gains, and losses	1,335,355.	805,968.	-213,605.	251,354.	97,235.
d Grants or scholarships					
e Other expenditures for facilities and programs	666,000.	462,025.			
f Administrative expenses					
g End of year balance	25,981,697.	24,731,522.	1,304,876.	1,518,481.	1,267,127.

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 3.5000 %

c Term endowment 96.5000 %

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		189,322.		189,322.
b Buildings		2,660,357.	1,558,420.	1,101,937.
c Leasehold improvements				
d Equipment		1,539,748.	1,446,052.	93,696.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,384,955.

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

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 ... X

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

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

1	Total revenue, gains, and other support per audited financial statements			1	16,368,105.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,177,127.		
b	Donated services and use of facilities	2b	2,513,500.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	3,690,627.
3	Subtract line 2e from line 1			3	12,677,478.
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	12,677,478.

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	10,675,849.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	2,513,500.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	2,513,500.
3	Subtract line 2e from line 1			3	8,162,349.
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	8,162,349.

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 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, 2024 AND 2023, MANAGEMENT BELIEVES THE INSTITUTE DOES NOT

Part XIII Supplemental Information *(continued)*

HAVE ANY UNCERTAIN TAX POSITIONS. THE INSTITUTE'S FEDERAL RETURNS OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) FOR 2021, 2022 AND 2023 ARE SUBJECT TO EXAMINATION BY THE IRS, GENERALLY FOR THE THREE YEARS AFTER THEY WERE FILED.

SCHEDULE G (Form 990)

(Rev. December 2024)

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

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 [X] Mail solicitations
- b [X] Internet and email solicitations
- c [X] Phone solicitations
- d [X] In-person solicitations
- e [X] Solicitation of nongovernment grants
- f [ ] Solicitation of government grants
- g [X] 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? [X] 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? Yes	No	(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
AMERICAN PHILANTHROPIC, LLC - PO BOX 1480, HOCKESSIN, DE	MESSAGING ADVICE		X	229,642.	78,000.	151,642.
OPTIMIZING CONSULTING - PO BOX 660121, AUSTIN, TX 78723	MESSAGING ADVICE		X	57,977.	54,163.	3,814.
Total				287,619.	132,163.	155,456.

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

SEE PART IV FOR CONTINUATIONS

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 ANNUAL DINNER (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	413,020.			413,020.
	2 Less: Contributions	337,072.			337,072.
	3 Gross income (line 1 minus line 2)	75,948.			75,948.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	61,728.			61,728.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				61,728.
	11 Net income summary. Subtract line 10 from line 3, column (d)				14,220.

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	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ 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 the 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: PO BOX 1480, HOCKESSIN, DE 19707

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

Part IV **Supplemental Information** *(continued)*

SCHEDULE J (Form 990)

(Rev. December 2024)

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

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.

- [ ] First-class or charter travel
- [ ] Travel for companions
- [ ] Tax indemnification and gross-up payments
- [ ] Discretionary spending account
- [ ] Housing allowance or residence for personal use
- [ ] Payments for business use of personal residence
- [ ] Health or social club dues or initiation fees
- [ ] Personal services (such as maid, chauffeur, chef)

			Yes	No
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		

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.

- [ ] Compensation committee
- [ ] Independent compensation consultant
- [X] Form 990 of other organizations
- [ ] Written employment contract
- [ ] Compensation survey or study
- [X] 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:

			Yes	No
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X

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:

			Yes	No
a	The organization?	5a		X
b	Any related organization?	5b		X

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:

			Yes	No
a	The organization?	6a		X
b	Any related organization?	6b		X

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

			Yes	No
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	7	X	
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	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that 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)	287,311.	0.	0.	0.	12,027.	299,338.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TIMOTHY SANDEFUR	(i)	205,428.	8,000.	0.	8,628.	13,948.	236,004.	0.
VP FOR LITIGATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRISTINA SANDEFUR	(i)	192,136.	15,000.	0.	8,388.	14,074.	229,598.	0.
EXECUTIVE VP	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MATTHEW BEIENBURG	(i)	156,987.	10,000.	0.	6,646.	21,523.	195,156.	0.
DIRECTOR OF EDUCATION POLICY	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JONATHAN RICHES	(i)	186,766.	0.	0.	7,477.	510.	194,753.	0.
VP FOR LITIGATION & GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MICHAEL BROWNFIELD	(i)	158,386.	5,000.	0.	6,638.	14,006.	184,030.	0.
DIRECTOR OF COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CHRISTOPHER THOMAS	(i)	159,231.	6,000.	0.	6,106.	510.	171,847.	0.
DIRECTOR OF LEGAL STRATEGY	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

THE ORGANIZATION PROVIDED BONUS PAYMENTS BASED ON MEETING ORGANIZATIONAL GOALS AND WITH THE APPROVAL OF THE BOARD OF DIRECTORS.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2024

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	10	213,244.	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	X	1	1,253,580.	FAIR MARKET VALUE
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 (NOTE RECEIVABLE)	X	1	1,953,966.	FAIR MARKET VALUE
26	Other ( )				
27	Other ( )				
28	Other ( )				

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

			Yes	No
30a	During the year, did the organization receive by contribution any property reported on 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?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

SCHEDULE M, PART I, 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)
(Rev. December 2024)
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 instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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

Employer identification number 86-0597661

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:
EXPANSION). OTHER VICTORIES INCLUDE STATE LAWS THAT: ALLOW 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 JOB (THIS REFORM IS LAW IN OVER HALF THE STATES AND IN WASHINGTON, D.C.); EMPOWER FAMILIES WITH GREATER EDUCATIONAL OPTIONS THAT FIT THEIR CHILDREN'S UNIQUE NEEDS (22 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. 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 PARTICIPATING AS AMICUS CURIAE ("FRIEND OF THE COURT") IN 45 CASES. WE WON 21 LEGAL VICTORIES THROUGH DIRECT LITIGATION AND BY FILING AMICUS BRIEFS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
WASHINGTON EXAMINER, THE HILL, USA TODAY, THE ORANGE COUNTY REGISTER, THE TENNESSEAN, THE ARIZONA REPUBLIC, AND THE ARIZONA CAPITOL TIMES, WHOSE COMBINED ONLINE CIRCULATION EXCEEDS 180 MILLION READERS PER MONTH. OUR EXPERTS WERE ALSO A REGULAR PRESENCE ON NATIONAL CABLE TV NEWS NETWORKS, NATIONALLY SYNDICATED RADIO SHOWS, AND LOCAL BROADCAST TV AND RADIO, SHARING GOLDWATER'S WORK WITH AN EVEN WIDER AUDIENCE. ALL TOLD, THE GOLDWATER INSTITUTE MORE THAN DOUBLED ITS APPEARANCES ON NATIONAL TELEVISION, APPEARING 51 TIMES ON PROGRAMS INCLUDING FOX & FRIENDS, NEWSMAX SATURDAY AGENDA, NEWSNATION MORNING IN AMERICA, REAL AMERICA'S VOICE SPECIAL REPORT, SINCLAIR BROADCAST GROUP'S NATIONAL DESK, ABC 15 ARIZONA, TELEMUNDO ARIZONA, WLKY-TV IN KENTUCKY, AND WILKOW! ON SALEM NEWS CHANNEL. THE GOLDWATER INSTITUTE GARNERED MORE THAN 6,800 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 2024, THE GOLDWATER INSTITUTE LEVERAGED THE

Name of the organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

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POWER OF SOCIAL MEDIA TO ENGAGE AUDIENCES AND COMMUNICATE ITS MESSAGE, 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. THE GOLDWATER INSTITUTE'S FACEBOOK ACCOUNT RECEIVED OVER 600,000 IMPRESSIONS, AND ITS X ACCOUNT SURPASSED 520,000 IMPRESSIONS. ON YOUTUBE, THE GOLDWATER INSTITUTE'S VIDEOS RECEIVED OVER 85,000 VIEWS IN 2024, INCLUDING VIDEOS DISCUSSING TOPICS LIKE PROPERTY RIGHTS, FREE SPEECH, PARENTS' RIGHTS, AND EQUALITY.

FORM 990, PART III: CASE UPDATE

AGUIRRE V. ARIZONA DEPARTMENT OF EDUCATION

THE INSTITUTE IS REPRESENTING PARENTS IN CHALLENGING THE ARIZONA DEPARTMENT OF EDUCATION'S "CURRICULUM NEXUS" REQUIREMENT UNDER THE EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM. THIS CASE WILL ENSURE THAT ESA SCHOLARSHIP AWARDS ARE DONE IN A LAWFUL MANNER THAT ENSURES THAT FAMILIES GET THE BENEFITS THE PROGRAM ENTITLES THEM TO. NO MOTION FOR FEES HAS BEEN FILED AT THIS STAGE.

ANDERSON V. ARIZONA BOARD OF REGENTS

ARIZONA STATE UNIVERSITY REQUIRES FACULTY TO COMPLETE A TRAINING CALLED "ASU INCLUSIVE COMMUNITIES," WHICH PROMULGATES BLAME OR JUDGMENT ON THE BASIS OF RACE, IN VIOLATION OF STATE LAW - IN OTHER WORDS, INSTRUCTS EMPLOYEES THAT THE UNITED STATES IS A STRUCTURALLY RACIST SOCIETY, IN WHICH MEMBERS OF SOME RACES ARE "PRIVILEGED" DUE TO THEIR RACE. REPRESENING AN ASU PROFESSOR, WE ARE CHALLENGING THE LEGALITY OF THIS REQUIREMENT IN ORDER TO VINDICATE THE RIGHTS OF STATE EMPLOYEES AND OF TAXPAYERS WHO ARE FORCED TO FUND THIS UNLAWFUL PROGRAM. NO MOTION FOR FEES HAS BEEN FILED AT THIS POINT.

ASSOCIATED MINORITY CONTRACTORS OF ARIZONA V. CITY OF PHOENIX

PHOENIX AND TUCSON PASSED "PREVAILING WAGE" ORDINANCES THAT VIOLATE A STATE LAW EXPRESSLY FORBIDDING MUNICIPALITIES FROM ENACTING PREVAILING WAGE ORDINANCES. WE REPRESENT SEVERAL TRADE GROUPS IN A CHALLENGE TO THESE ILLEGAL ORDINANCES, IN ORDER TO PROTECT TAXPAYERS FROM HIGH LABOR COSTS AND TO ENSURE LOCAL GOVERNMENTS OBEY THE LAW. NO FEES WERE AWARDED IN THE TRIAL COURT, AND THEY HAVE NOT YET BEEN SOUGHT ON APPEAL.

BARTH V. TOWN OF GILBERT

THE TOWN OF GILBERT IS IMPOSING A NEW AND INCREASED TAX ON SERVICES ON SEVERAL TAXING CATEGORIES, INCLUDING HOME-SHARING SERVICES. THESE TAXES VIOLATE THE ARIZONA CONSTITUTION, WHICH PROHIBITS CITIES FROM IMPOSING OR RAISING TAXES ON SERVICES. REPRESENTING A PROPERTY OWNER AND THE HOME BUILDERS' ASSOCIATION OF CENTRAL ARIZONA, WE SUED TO CHALLENGE THESE UNCONSTITUTIONAL TAXES. NO MOTION FOR REES HAS BEEN FILED AT THIS STAGE OF THE LITIGATION.

BATES V. STATE OF OREGON

WE REPRESENT THE OWNER OF AN OREGON VAPE SHOP WHOSE FREE SPEECH RIGHTS ARE VIOLATED BY STATE RULES PROHIBITING SELLERS FROM TRUTHFULLY LABELING THE VAPING LIQUIDS THEY SELL WITH WORDS SUCH AS "STRAWBERRY" OR FROM INCLUDING PICTURES OF STRAWBERRIES ON LABELS. OUR LAWSUIT CONTENDS THAT THIS VIOALTES THE STATE CONSTITUTION'S PROTECTIONS FOR FREEDOM OF SPEECH. WE PREVAILEDIN THE OREGON COURT OF APPEALS, BUT THE

Name of the organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

Employer identification number 86-0597661

OREGON SUPREME COURT HAS NOW TAKEN UP THE CASE. THIS LAWSUIT WILL PROTECT FREE EXPRESSION RIGHTS UNDER THE STATE CONSTITUTION. NO FEES HAVE BEEN AWARDED.

CENTER FOR ARIZONA POLICY, INC. V. STATE OF ARIZONA
THIS CASE CHALLENGES THE CONSTITUTIONALITY OF PROPOSITION 211, WHICH DEPRIVES DONORS OF THEIR PRIVACY RIGHTS IF THEY DONATE TO NONPROFIT ORGANIZATIONS THAT SUPPORT OR OPPOSE BALLOT INITIATIVES AT AN ELECTION OR SPEAK ABOUT CANDIDATES FOR PUBLIC OFFICE. WE REPRESENT TWO NONPROFIT ORGANIZATIONS AND TWO ANONYOMOUS DONORS IN CONTENDING THAT THIS RESTRICTION VIOLATES THE STATE CONSTITUTION'S FREEDOM OF SPEECH AND PRIVACY CLAUSES. THE TRIAL COURT DISMISSED THE COMPLAINT AND THE ARIZONA COURT OF APPEALS AFFIRMED THAT DECISION. THE ARIZONA SUPREME COURT HAS NOW ACCEPTED REVIEW. NO FEES HAVE BEEN AWARDED.

CROWE V. OREGON STATE BAR
THIS CASE CHALLENGES AN OREGON LAW THAT REQUIRES ATTORNEYS TO JOIN 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 THAT WILL PROTECT BOTH ATTORNEYS AND OTHER MEMBERS OF THE PUBLIC. THE TRIAL COURT FOUND IN FAVOR OF THE OREGON STATE BAR. THE NINTH CIRCUIT COURT OF APPEALS FOUND IN FAVOR OF OUR CLIENT, DANIEL CROWE. WE HAVE ASKED THE U.S. SUPREME COURT TO TAKE THE CASE. NO FEES HAVE BEEN AWARDED.

GOLDWATER INSTITUTE V. CITY OF PHOENIX
THIS IS A STATUTORY SPECIAL ACTION CASE AGAINST THE CITY'S REFUSAL TO PRODUCE LABOR NEGOTIATION RECORDS AS THE STATE'S PUBLIC RECORDS LAWS REQUIRE. THIS CASE WILL ENSURE TRANSPARENCY FOR THE PUBLIC, PARTICULARLY IN THE CONTEXT OF LABOR NEGOTIATIONS. THE ARIZONA COURT OF APPEALS RULED AGAINST THE INSTITUTE, AND WE HAVE NOW FILED A PETITION FOR REVIEW WITH THE ARIZONA SUPREME COURT. NO FEES HAVE BEEN AWARDED.

GOLDWATER INSTITUTE V. U.S. DEPARTMENT OF EDUCATION
GOLDWATER SENT A FREEDOM OF INFORMATION REQUEST TO THE FEDERAL DEPARTMENT OF EDUCATION SEEKING DOCUMENTS REGARDING THE BIDEN ADMINISTRATION'S DECISION TO IMPOSING A $37.7 MILLION FINE ON GRAND CANYON UNIVERSITY. THE DEPARTMENT REFUSED TO PROVIDE THE REQUESTED DOCUMENTS, CITING VARIOUS EXCEPTIONS TO THE FOIA REQUIREMENT. THIS CASE SEEKS TO COMPEL THE PRODUCTION OF THE DOOCUMENTS TO PROMOTE TRANSARENCY IN GOVERNMENT OPERATIONS AND INFORM THE PUBLIC ABOUT HOW SIGNIFICANT DECISIONS WERE MADE BY THE FEDERAL GOVERNMENT. THE TRIAL COURT HAS ORDERED THE DEPARTMENT TO REPROCESS AND RE-RELEASE REQUESTED DOCUMENTS. NO MOTION FOR FEES HAS BEEN FILED AT THIS STAGE.

HEDRICK V. CITY OF HOLIDAY ISLAND
WE REPRESENT AN ARKANSAS BUSINESS OWNER WHOSE TRASH-HAULING BUSINESS HAS BEEN BLOCKED BY THE CITY UNDER AN AGREEMENT THAT GIVES A MONOPOLY ON GARBAGE REMOVAL TO ANOTHER BUSINESS. WE ARGUE THAT THIS VIOLATES THE ANTI-MONOPOLY CLAUSE OF THE ARKANSAS CONSTITUTION, AND OTHER CLAUSES PROTECTING THE CONSTITUTIONAL RIGHT TO EARN A LIVING. THE TRIAL COURT GRANTED THE CITY'S MOTION TO DISMISS, AND WE HAVE APPELAED TO THE ARKANSAS SUPREME COURT. NO FEES HAVE BEEN AWARDED.

Name of the organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

Employer identification number 86-0597661

IN RE CHILDREN OF L.K.
THIS CASE INVOLVES TWO MINNESOTA CHILDREN BORN WITH SEVERE MEDICAL PROBLEMS DUE TO THEIR MOTHER'S DRUG USE. THEY WERE PLACED WITH A FOSTER FAMILY THAT CARED FOR THEM, BUT A YEAR LATER, WERE TAKEN AWAY UNDER THE INDIAN CHILD WELFARE ACT. REPRESENTING THE FOSTER FAMILY, WE ARGUE THAT THIS IS UNCONSTITUTIONAL BECAUSE IT TREATS CHILDREN AND ADULTS DIFFERENTLY BASED SOLELY ON THEIR BIOLOGICAL ANCESTRY, IN VIOLATION OF THE FIFTH AND FOURTEENTH AMENDMENTS. THE MINNESOTA COURT OF APPEALS REJECTED OUR CONSTITUTIONAL CLAIMS, AND WE PETITIONED TO THE MINNESOTA SUPREME COURT, WHERE WE ARE AWAITING A DECISION. NO FEES HAVE BEEN AWARDED.

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. REPRESENTING SEVERAL CITIZENS, WE ARE CHALLENGING THE CONSTITUTIONALITY OF THAT LAW, ARGUING THAT JUDGES SHOULD STAND FOR RETENTION ON A STATEWIDE BASIS, BECAUSE THEIR DECISIONS ARE BINDING ON ALL ARIZONANS. THIS CASE WILL ADVANCE FAIR AND EQUAL VOTING RIGHTS FOR ALL ARIZONA VOTERS. THE CASE IS PENDING IN THE ARIZONA SUPREME COURT. NO FEES HAVE BEEN AWARDED.

LAVIGNE V. GREAT SALT BAY COMMUNITY SCHOOL BOARD
WE REPRESENT A MAINE MOTHER IN THIS CASE AGAINST A SCHOOL DISTRICT WHOSE EMPLOYEES GAVE MS. LAVIGNE'S 13-YEAR-OLD CHILD A CHEST BINDER AND BEGAN A "GENDER TRANSITION" PLAN WHILE KEEPING THAT FACT FROM MS. LAVIGNE. WE CONTEND THAT THE SCHOOL'S ACTIONS VIOLATED MS. LAVIGNE'S FUNDAMENTAL PARENTAL RIGHTS UNDER THE 14TH AMENDMENT. THE DISTRICT COURT RULED AGAINST MS. LAVIGNE, AND WE APPEALED TO THE FIRST CIRCUIT, WHERE THE CASE IS NOW PENDING. NO MOTION FOR AN AWARD OF FEES HAS BEEN FILED AT THIS STAGE.

NATIONAL EDUCATION ASSOCIATION-RI V. SOLAS
WE REPRESENT A RHODE ISLAND MOTHER WHO SOUGHT INFORMATION VIA THAT STATE'S PUBLIC RECORDS LAWS ABOUT WHAT WAS BEING TAUGHT TO HER CHILD IN PUBLIC SCHOOL CLASSROOMS. AFTER THE PUBLIC RECORDS REQUESTS WERE FILED, 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. THIS CASE PROMOTES GOVERNMENT TRANSPARENCY AND ACCESS TO PUBLIC INFORMATION BY PREVENTING IMPROPER ATTEMPTS TO DENY PUBLIC RECORDS. 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 THAN OUR CLIENT DID. WE ASSERT THAT THE CITY'S DECISION TO LEASE THIS PUBLICLY OWNED PROPERTY AT BELOW-MARKET RATES VIOLATES THE ARIZONA CONSTITUTION'S GIFT CLAUSE, WHICH FORBIDS THE CITY FROM GIVING AWAY PUBLIC RESOURES TO PRIVATE PARTIES. THIS CASE SEEKS TO PROTECT TAXPAYERS IN THE GOVERNMENT PROCUREMENT PROCESS. THE ARIZONA SUPREME COURT RULED IN OUR FAVOR, BUT REMANDED FOR FURHTER PROCEEDINGSON ANOTHER CLAIM, WHICH IS STILL ONGOING IN THE TRIAL COURT. NO FEES HAVE BEEN AWARDED.

OAK CREEK HOSPITALITY V. CITY OF SEDONA

Name of the organization BARRY GOLDWATER INSTITUTE FOR PUBLIC POLICY RESEARCH

Employer identification number 86-0597661

THIS CASE CHALLENGES THE LEGALITY OF THE CITY OF SEDONA'S PROHIBITION ON THE USE OF A MOBILE HOME PARK FOR SHORT-TERM AND VACATION RENTALS. ARIZONA STATE LAW FORBIDS LOCAL GOVERNMENTS FROM PROHIBITING SHORT-TERM RENTALS (ALTHOUGH IT ALLOWS CITIES TO ENFORCE RULES AGAINST NOISE, TRAFFIC, AND OTHER NUISANCES). TO VINDICATE THE PRIVATE PROPERTY RIGHTS OF MOBILE-HOME OWNERS, AND ENSURE THAT LOCAL GOVERNMENTS OBEY STATE LAW, WE SUED, ARGING THAT THE CITY MAY NOT TREAT AN ENTIRE MOBILE HOME PARK AS A SINGLE UNIT WHEN RESTRICTING THE SHORT-TERM RENTALS. THE TRIAL COURT GRANTED THE CITY'S MOTION TO DISMISS, AND THE CASE IS NOW PENDING IN THE ARIZONA COURT OF APPEALS. NO FEES HAVE BEEN AWARDED.

OGSTON V. ARIZONA DEP'T OF REVENUE

IN 2023, THE YUMA COUNTY HOSPITAL DISTRICT ASKED THAT COUNTY'S BOARD OF SUPERVISORS TO IMPOSE A TAX TO RAISE FUNDS TO FUND ITS LEGAL BILLS. BUT STATE LAW REQUIRES THAT TAXES OF THIS SORT BE APPROVED BY VOTERS, A REQUIREMENT THE COUNTY DISREGARDED. REPRESENTING TAXPAYERS, WE SUED TO ENJOIN THE TAX, TO DEFEND THE RIGHTS OF VOTERS AND TAXPAYERS. THE TRIAL COURT DISMISSED, AND WE APPEALED. THE CASE IS PENDING IN THE COURT OF APPEALS. NO FEES HAVE BEEN SOUGHT SO FAR.

PATEL V. CITY OF HOLBROOK

WE REPRESENTED A PROPERTY OWNER WHO SOUGHT TO SELL HIS LAND TO A BUYER WHO INTENDED TO CONVERT THE PROPERTY FROM A MOTEL TO A RESIDENTIAL CARE FACILITY. ALTHOUGH THIS WAS ALLOWED UNDER THE PROPERTY'S ZONING, THE CITY CHANGED ITS ZONING ORDINANCE TO EFFECTIVELY FORBID RESIDENTIAL CARE SERVICES, THEREBY REDUCING THE VALUE OF THE PROPERTY. WE SUED, ARGUING THAT THE OWNER WAS ENTITLED TO COMPENSAITON UNDER ARIZONA'S PRIVATE PROPERTY RIGHTS PROTECITON ACT. THE CASE WAS MEDIATED AND SUBSEQUENTLY SETTLED. EACH PARTY AGREED TO BEAR ITS OWN ATTORNEY FEES AND COSTS.

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 A TECHINIQUE CALLED "GPLET," WEHREBY A PROPERTY OWNER CONVEYS ITS LAND TO THE GOVERNMENT, THEREBY TAKING IT OFF THE TAX ROLLS, THEN LEASES IT BACK FROM THE GOVERNMENT TO OPERATE FOR PROFIT - THEREBY ELIMINATING THE OWNER'S PROPERTY TAX LIABILITY. THIS VIOLATES THE STATE CONSTITIUTION'S PROHIBITIONS ON SUBSIDIES AND CONVEYANCE TO EVADE TAXATION. OUR LAWSUIT SEEKS TO PROTECT TAXPAYERS AND ENSURE THAT PUBLIC RESOURCES ARE USED FOR PUBLIC PURPOSES. THE CASE IS NOW PENDING IN THE ARIZONA COURT OF APPEALS. NO FEES HAVE BEEN AWARDED.

POMEROY V. UTAH STATE BAR

THIS CASE CHALLENGES THE MANDATORY BAR ASSOCIATION IN UTAH. REPRESENTING AN ATTORNEY IN CHALLENGING THE REQUIREMENT THAT LAWYERS JOIN AND FUND THAT STATE'S MANDATORY BAR ASSOCIATION, WE ARGUE THAT THE FIRST AMENDMENT FORBIDS THE STATE FROM INTRUDING ON ATTORNEY'S FREEDOMS OF SPEECH AND ASSOCIATION. THE CASE IS NOW PENDING IN THE TENTH CIRCUIT COURT OF APPEALS. NO FEES HAVE BEEN AWARDED.

ROSE V. TOWN OF PAYSON

THIS CASE CHALLENGES THE TOWN OF PAYSON'S USE OF AN "EMERGENCY CLAUSE" TO MAKE A $70 MILLION MUNICIPAL BOND MEASURE EFFECTIVE IMMEDIATELY - THEREBY EVADING THE STATE LAW REQUIREMENT THAT SUCH BOND MEASURES BE APPROVED BY VOTERS. REPRESENTING A PAYSON TAXPAYER, WE CONTEND THAT

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EMERGENCIES MUST BE GENUINE, NOT BASED ON MERE ECONOMIC OPPORTUNITY. THE TRIAL COURT FOUND IN FAVOR OF THE TOWN AND THE COURT OF APPEALS DISMISSED THE CASE AS MOOT. WE ARE PREPARING AN APPEAL TO THE ARIZONA SUPREME COURT. NO FEES HAVE BEEN AWARDED.

SCHELL V. GURICH

THIS CASE CHALLENGES OKLAHOMA LAWS THAT FORCE LAWYERS TO JOIN AND PAY DUES TO THE STATE'S BAR ASSOCIATION. THE BAR USES THIS MONEY TO LOBBY THE GOVERNMENT AND TAKE POLITICAL POSITIONS ON MATTERS WITH WHICH MEMBERS DO NOT NECESSARILY AGREE. REPRESENTING AN OKLAHOMA LAWYER, WE FILED SUIT ARGUING THAT THIS VIOLATES THE FIRST AMENDMENT FREEDOMS OF SPEECH AND ASSOCIATION. THE CASE IS PENDING IN THE FEDERAL DISTRICT COURT. 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 ORGANIZED COMMITTEE WITH AUTHORITY RELATING TO 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. THE TRIAL COURT GRANTED THE COMMITTEE'S MOTION FOR SUMMARY JUDGMENT. THIS CASE SEEKS TO UPHOLD STATE LAW PROTECTIONS THAT REQUIRE PUBLIC TRANSPARENCY IN PUBLIC MEETINGS WHERE PUBLIC BUSINESS IS CONDUCTED. THE CASE IS NOW PENDING BEFORE THE RHODE ISLAND SUPREME COURT. NO FEES HAVE BEEN AWARDED.

SOLAS V. UNIVERSITY OF RHODE ISLAND

THIS CASE IS A PUBLIC RECORDS DISPUTE AGAINST THE UNIVERSITY FOR WITHHOLDING "SAFE ZONE" TRAINING MATERIALS OF UNIVERISTY EMPLOYEES. "SAFE ZONE" IS A PRIVATE BUSINESS THAT CONDUCTS TRAINING WORKSHOPS RELATING TO "LGBTQ+ IDENTITITES, GENDER AND SEXUALITY, AND PREJUDICE, ASSUMPTIONS AND PRIVILEGE." WE FILED A COMLAINT WITH THE ATTORNEY GENERAL AND ARE AWAITING A DECISION. THIS CASE SEEKS TO PROMOTE GOVERNMENT TRANSPARENCY IN HIGHER EDUCATION AND BEYOND. NO FEES HAVE BEEN AWARDED.

TYCENSKI V. NEW JERSEY DEPARTMENT OF EDUCATION

THE NEW JERSEY DEPARTMENT OF EDUCATION ADOPTED GUIDELINES ESTABLISHING THAT SCHOOL PERSONNEL SHOULD NOT NOTIFY PARENTS WHEN THEIR CHILDREN SEEK TO CHANGE THEIR "GENDER IDENTITY OR EXPRESSION." THREE SCHOOL DISTRICTS IN NEW JERSEY, HOWEVER, ADOPTED POLICIES REQUIRING PARENTAL NOTIFICATION WHEN A SCHOOL RECOGNIZES A STUDENT'S NEW GENDER IDENTITY. THE ATTORNEY GENERAL SUED TO CHALLENGE THE LEGALITY OF THESE POLICIES. GOLDWATER SOUGHT TO INTERVENE IN ONE OF THOSE LAWSUITS ON BEHALF OF PARENTS IN SUPPORT OF THE NOTIFICATION POLICIES. OUR CLIENT WAS DENIED INTERVENTION BEFORE THE AGENCY, HOWEVER, AND THE CASE WAS REMANDED TO AN ADMINISTRATIVE AGENCY, WHERE IT IS STILL PENDING. NO FEES HAVE BEEN AWARDED.

UNION LLC V. ARIZONA DEP'T OF AGRICULTURE

THE ARIZONA DEPARTMENT OF AGRICULTURE PROMULGATED A RULE REQUIRING THAT ALL EGGS SOLD OR PRODUCED IN THE STATE COME FROM "CAGE-FREE HENS." ON BEHALF OF AN AFFECTED RESTAURANT OWNER, WE SUED, ARGUING THAT THAT THIS RULE GOES BEYOND THE DEPARTMENT'S STATUTORY AUTHORITY, AND VIOLATES THE CONSTITUTION'S NON-DELEGATION PRINCIPLE. THE LAWSUIT IS PENDING IN

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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. 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 AND REMANDED TO THE TRIAL COURT FOR ENFORCEMENT. THE CASE REMAINS PENDING IN THE TRIAL COURT. NO FEES WERE AWARDED.

FORM 990, PART VI, SECTION A, LINE 2:
PRESIDENT/CEO, VICTOR RICHES AND VP FOR LITIGATION AND GENERAL COUNSEL, JONATHAN RICHES HAVE A FAMILY RELATIONSHIP. KEY EMPLOYEE CHRISTINA SANDEFUR, EXECUTIVE VP, AND TIMOTHY SANDEFUR, VP FOR LEGAL AFFAIRS, 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.

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.

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.

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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)
(Rev. January 2025)
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

Open to Public Inspection

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

Employer identification number 86-0597661

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.	1,384,955.	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

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

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

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

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

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the 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 Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

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

Part VII Supplemental Information

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