

Form **990**  
Department of the Treasury  
Internal Revenue Service

# 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  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

## A For the 2017 calendar year, or tax year beginning 09-01-2017, and ending 08-31-2018

- B** Check if applicable  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
American Bar Association

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
321 N Clark Street

City or town, state or province, country, and ZIP or foreign postal code  
Chicago, IL 60654

**D** Employer identification number  
36-0723150

**E** Telephone number  
(312) 988-5000

**G** Gross receipts \$ 188,064,265

**F** Name and address of principal officer  
Jack L Rives  
321 N Clark St  
Chicago, IL 60654

**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)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( 6 ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ www.americanbar.org

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1905

**M** State of legal domicile IL

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities  
To serve equally the members of the legal profession and the public by defending liberty and delivering justice as the national representative of the legal profession and to promote public good

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	42
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	39
<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	751
<b>6</b> Total number of volunteers (estimate if necessary)	8,500
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	3,547,094
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	494,616

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	8,545,096	7,869,561
<b>9</b> Program service revenue (Part VIII, line 2g)	111,648,259	110,538,621
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,606,649	20,837,865
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,648,424	9,771,969
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	147,448,428	149,018,016
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,571,013	12,250,780
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	70,477,376	78,548,690
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶0		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	71,570,742	70,957,822
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	153,619,131	161,757,292
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-6,170,703	-12,739,276

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	319,040,810	311,233,827
<b>21</b> Total liabilities (Part X, line 26)	164,300,125	154,705,300
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	154,740,685	156,528,527

## 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 2019-04-16

Jack L Rives Executive Director COO  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no	
Firm's address ▶				

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission

To serve equally the members of the legal profession and the public by defending liberty and delivering justice as the national representative of the legal profession, to apply the knowledge and experience of the profession to promote the public good and to encourage cordial discourse among the members of the Bar

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

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

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

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
See Additional Data

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	Yes	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	Yes	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	Yes	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		No
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		No
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		No
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		No
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		No
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		No
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	Yes	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	Yes	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	Yes	

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 . . . . .

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in 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

Table with 3 columns: Question, Yes, No. Rows include: 1a (42), 1b (39), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17, 18, 19, 20.

**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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

**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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

<b>1b Sub-Total</b>									
<b>1c Total from continuation sheets to Part VII, Section A</b>									
<b>1d Total (add lines 1b and 1c)</b>							5,576,462		392,189

**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 ► 114

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**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	(B) Description of services	(C) Compensation
Code and Theory LLC 575 Broadway 5th Floor New York, NY 10012	Website Design	3,042,808
Escendent LLC 47 W Polk Street Chicago, IL 60605	Consulting Talent Services	2,988,171
NaviSite Inc 400 Minuteman Road Andover, MA 01810	IT Consulting	2,335,342
USPS 2700 Campus Drive San Mateo, CA 94497	Shipping	2,232,000
Quad Graphics Inc PO Box 644840 Pittsburgh, PA 15264	Printing Services	2,067,096

**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 ► 50



**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b>	42,000		
	<b>e</b> Government grants (contributions)	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	7,827,561		
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____				
	<b>h Total.</b> Add lines 1a-1f . . . . .		7,869,561		

<b>Program Service Revenue</b>			Business Code			
	<b>2a</b> Membership Dues		813920	66,648,840	66,648,840	
	<b>b</b> Meeting Fees		813920	27,082,616	27,082,616	
	<b>c</b> Publication Revenue		813920	7,606,186	7,606,186	
	<b>d</b> Accreditation Fees		813920	4,676,060	4,676,060	
	<b>e</b> Advertising		511120	2,940,013		2,940,013
	<b>f</b> All other program service revenue			1,584,906	1,584,906	
	<b>g Total.</b> Add lines 2a-2f . . . . .			110,538,621		

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			1,236,504			1,236,504
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .			9,164,888			9,164,888
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
	<b>b</b> Less rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		58,624,506	23,104				
	<b>b</b> Less cost or other basis and sales expenses						
		39,046,249					
	<b>c</b> Gain or (loss)						
		19,578,257	23,104				
	<b>d</b> Net gain or (loss) . . . . .			19,601,361			19,601,361
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>					
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> Marketing Fees		900004	598,721		598,721		
<b>b</b> Sponsorship		900004	8,360		8,360		
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .			607,081				
<b>12 Total revenue.</b> See Instructions . . . . .			149,018,016	107,598,608	3,547,094	30,002,753	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	12,183,330			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.	67,450			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0			
<b>4</b> Benefits paid to or for members.	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	4,826,804			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
<b>7</b> Other salaries and wages.	53,264,779			
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	5,622,609			
<b>9</b> Other employee benefits.	11,428,974			
<b>10</b> Payroll taxes.	3,405,524			
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management.	182,637			
<b>b</b> Legal.	1,960,496			
<b>c</b> Accounting.	214,248			
<b>d</b> Lobbying.	1,038,458			
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees.	1,242,734			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	3,150,050			
<b>12</b> Advertising and promotion.	7,800,730			
<b>13</b> Office expenses.	6,047,584			
<b>14</b> Information technology.	4,807,047			
<b>15</b> Royalties.	2,337,764			
<b>16</b> Occupancy.	5,485,520			
<b>17</b> Travel.	8,784,411			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
<b>19</b> Conferences, conventions, and meetings.	21,122,868			
<b>20</b> Interest.	1,210,404			
<b>21</b> Payments to affiliates.	0			
<b>22</b> Depreciation, depletion, and amortization.	3,292,507			
<b>23</b> Insurance.	281,195			
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
<b>a</b> Tax.	138,286			
<b>b</b> Miscellaneous Operating.	1,860,883			
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses.	0			
<b>25</b> Total functional expenses. Add lines 1 through 24e.	161,757,292			
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	15,227,014	<b>1</b>	7,727,193
	<b>2</b> Savings and temporary cash investments . . . . .	51,131	<b>2</b>	38,538
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	4,551,670	<b>4</b>	5,435,288
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	2,579,258	<b>8</b>	2,376,653
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,628,331	<b>9</b>	1,987,671
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 41,586,173		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 26,638,297	11,617,432	<b>10c</b> 14,947,876
	<b>11</b> Investments—publicly traded securities . . . . .	280,932,261	<b>11</b>	278,258,782
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	453,713	<b>15</b>	461,826
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	319,040,810	<b>16</b>	311,233,827	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	16,977,822	<b>17</b>	18,825,531
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	53,047,643	<b>19</b>	50,539,473
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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	94,274,660	<b>25</b>	85,340,296
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	164,300,125	<b>26</b>	154,705,300
<b>Net Assets or Fund Balances</b>	<b>27</b> <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	154,740,685	<b>27</b>	156,528,527
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>30</b> <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> Total net assets or fund balances . . . . .	154,740,685	<b>33</b>	156,528,527
	<b>34</b> Total liabilities and net assets/fund balances . . . . .	319,040,810	<b>34</b>	311,233,827

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	149,018,016
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	161,757,292
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-12,739,276
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	154,740,685
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-169,091
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	14,696,209
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	156,528,527

**Part XII Financial Statements and Reporting**

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

		Yes	No
<p><b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>			
<p><b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2a</b>		No
<p><b>b</b> Were the organization's financial statements audited by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	<b>2b</b>	Yes	
<p><b>c</b> 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?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	<b>2c</b>	Yes	
<p><b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</p>	<b>3a</b>		No
<p><b>b</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 in Schedule O and describe any steps taken to undergo such audits</p>	<b>3b</b>		

## Additional Data

**Software ID:** 17005317

**Software Version:** 18.2.0.0

**EIN:** 36-0723150

**Name:** American Bar Association

Form 990 (2017)

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### **Form 990, Part III, Line 4a:**

The ABA provides lawyers unparalleled opportunities for professional growth and service through numerous groups dedicated to specific areas of law. The Association currently has 22 Sections, which range in size from about 3,600 members to more than 51,000. 7 divisions and 6 forums. All of these groups draw their membership from lawyers, judges, academics, law students and associate members with common interests. Sections include the following legal areas: Administrative Law and Regulatory Practice, Antitrust Law, Business Law, Criminal Justice, Dispute Resolution, Environment, Energy and Resources, Family Law, Health Law, Civil Rights and Social Justice, Intellectual Property Law, International Law, Labor and Employment Law, Legal Education, Litigation, Public Contract Law, Infrastructure and Regulated Industries, Real Property, Trust and Estate Law, Science and Technology Law, State and Local Government Law, Taxation, Tort, Trial and Insurance Practice. Continued on Sch O

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**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Hilarie Bass ..... President	50 00 ..... 3 00	X		X				100,000	0	0
Robert M Carlson ..... President-Elect	40 00 ..... 3 00	X		X				2,034	0	0
Deborah Enix-Ross ..... Chair, House of Delegates	2 00 ..... 3 00	X		X				0	0	0
Mary L Smith ..... Secretary	12 00 ..... 1 00	X		X				0	0	0
Michelle A Behnke ..... Treasurer	10 00 ..... 2 00	X		X				0	0	0
Linda A Klein ..... Immediate Past President	40 00 ..... 2 00	X		X				85,822	0	0
Frank H Langrock ..... Member-At-Large	10 00 ..... 1 00	X						0	0	0
W Anthony Jenkins ..... Member-At-Large	1 00 ..... 1 00	X						0	0	0
Penina Kessler Lieber ..... Member-At-Large	35 00 ..... 1 00	X						0	0	0
Allen C Goolsby ..... Member-At-Large	5 00 ..... 1 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
E Fitzgerald Parnell III ..... Member-At-Large	4 00 ..... 1 00	X						0	0	0
Lee A DeHihns III ..... Member-At-Large	5 00 ..... 1 00	X						0	0	0
J Timothy Eaton ..... Member-At-Large	2 00 ..... 1 00	X						0	0	0
Andrew Joshua Markus ..... Member-At-Large	2 00 ..... 1 00	X						0	0	0
Joe B Whisler ..... Member-At-Large	1 00 ..... 1 00	X						0	0	0
David S Houghton ..... Member-At-Large	6 00 ..... 1 00	X						0	0	0
Leslie Miller ..... Member-At-Large	4 00 ..... 1 00	X						0	0	0
Randall D Noel ..... Member-At-Large	1 00 ..... 1 00	X						0	0	0
Maryann Elizabeth Foley ..... Member-At-Large	2 00 ..... 1 00	X						0	0	0
John L McDonnell Jr ..... Member-At-Large	1 00 ..... 1 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
A Vincent Buzard ..... Member-At-Large	1 00 .....	X						0	0	0
William C Carpenter Jr ..... Member-At-Large	1 00 .....	X						0	0	0
Alan Van Etten ..... Member-At-Large	10 00 .....	X						0	0	0
Paula E Boggs ..... Member-At-Large	2 00 .....	X						0	0	0
David L Brown ..... Member-At-Large	20 00 .....	X						0	0	0
Scott C LaBarre ..... Member-At-Large	10 00 .....	X						0	0	0
Orlando Lucero ..... Member-At-Large	5 00 .....	X						0	0	0
Myles V Lynk ..... Member-At-Large	6 00 .....	X						0	0	0
Lorelie S Masters ..... Member-At-Large	4 00 .....	X						0	0	0
Eileen A Kato ..... Member-At-Large	1 00 .....	X						0	0	0



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ramona G See ..... Member-At-Large	5 00 ..... 1 00	X						0	0	0
Grace Meredith Parnell ..... Member-At-Large	1 00 ..... 1 00	X						0	0	0
Ilene Knable Gotts ..... Member-At-Large	20 00 ..... 1 00	X						0	0	0
Bernard T King ..... Member-At-Large	2 00 ..... 1 00	X						0	0	0
Linda L Randell ..... Member-At-Large	8 00 ..... 1 00	X						0	0	0
Benjamin E Griffith ..... Member-At-Large	3 00 ..... 1 00	X						0	0	0
Kevin L Shepherd ..... Member-At-Large	20 00 ..... 1 00	X						0	0	0
Darcee S Siegel ..... Member-At-Large	2 00 ..... 1 00	X						0	0	0
Lynne B Barr ..... Member-At-Large	5 00 ..... 1 00	X						0	0	0
Tom Bolt ..... Member-At-Large	5 00 ..... 3 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Michael H Byowitz ..... Member-At-Large	15 00 ..... 1 00	X						0	0	0
Erica Rose Grinde ..... Member-At-Large	1 00 ..... 1 00	X						0	0	0
Clary Edward Rawl Jr ..... Member-At-Large	2 00 ..... 1 00	X						0	0	0
Jack L Rives ..... Executive Director Chief Operating Officer	80 00 ..... 1 00			X				1,179,903	0	22,144
William K Phelan ..... Sr Assoc Executive Director CFO	45 00 ..... 5 00			X				389,222	0	43,714
James Dimos ..... Deputy Executive Director	55 00 ..... 5 00				X			355,025	0	22,455
Jarisse Sanborn ..... Assoc Executive Director-General Counsel	60 00 .....				X			362,085	0	29,248
Thomas M Susman ..... Assoc Executive Director-Governmental Affairs	35 00 .....				X			358,147	0	17,069
Michael Kreisberg ..... Chief Membership Officer	40 00 .....				X			235,658	0	24,253
Alpha Brady ..... Sr Assoc Executive Director Chief Governance Officer	30 00 ..... 8 00				X			324,168	0	15,746

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Holly Cook ..... Sr Associate Executive Director-GAO	40 00 .....				X			255,535	0	19,771
Carol Stevens ..... Associate Executive Director-CMR	38 00 .....				X			237,322	0	32,426
H Maria Enright ..... Assoc Executive Director-Professional Services	35 00 .....				X			235,537	0	18,852
Robert Horowitz ..... Director-Professional Services	40 00 .....				X			225,092	0	5,172
Martin Balogh ..... Assoc Executive Director-Meetings Travel	50 00 .....					X		209,417	0	20,987
Barry Carrier ..... Managing Director-Accreditation Legal Education	38 00 .....					X		334,775	0	36,096
William Adams ..... Deputy Managing Director-Accrediation	38 00 .....					X		254,315	0	31,912
Amy Eggert ..... Chief of Staff	60 00 .....					X		220,794	0	20,702
Jerome Kiska ..... Deputy Chief Financial Officer	37 00 ..... 3 00					X		211,611	0	31,642

**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
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.  
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
  
**2017**  
  
**Open to Public Inspection**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**  
 ● Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C  
 ● Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B  
 ● Section 527 organizations Complete Part I-A only  
**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**  
 ● Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B  
 ● Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A  
**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**  
 ● Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization American Bar Association	Employer identification number 36-0723150
--	--

**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 (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities (see instructions) \_\_\_\_\_

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

**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 (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount Enter the amount from the following table in both columns

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


- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a If zero or less, enter -0-
- i** Subtract line 1f from line 1c If zero or less, enter -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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**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)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> 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			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	No
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	No
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	No

**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."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	66,648,840
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	1,038,458
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	1,038,458
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	1,666,221
<b>4</b> 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 expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	-627,763

**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.

Return Reference	Explanation
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**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

# Supplemental Financial Statements

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

▶ 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.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Name of the organization**  
American Bar Association

**Employer identification number**  
36-0723150

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

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

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

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

Held at the End of the Year	
<b>2a</b> Total number of conservation easements	
<b>2b</b> Total acreage restricted by conservation easements	
<b>2c</b> Number of conservation easements on a certified historic structure included in (a)	
<b>2d</b> Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	

**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 2(d) 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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a 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 programs
  - 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 |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 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
<b>1a</b> Beginning of year balance . . . . .	14,798,549	13,567,104	13,393,971	11,926,658	10,599,851
<b>b</b> Contributions . . . . .	2,259,635	325,865	498,456	1,898,356	9,500
<b>c</b> Net investment earnings, gains, and losses	756,115	1,254,049	678,913	-196,329	1,443,145
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	249,279	348,469	1,004,236	234,714	125,838
<b>g</b> End of year balance . . . . .	17,565,020	14,798,549	13,567,104	13,393,971	11,926,658

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 37 400 %
  - b** Permanent endowment ▶ 44 000 %
  - c** Temporarily restricted endowment ▶ 19 000 %
- 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 |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . . | No  |    |
| <b>(ii)</b> related organizations . . . . .  | Yes |    |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . **3b** Yes
- 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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		28,035,055	19,661,886	8,373,169
<b>d</b> Equipment . . . . .		13,551,118	6,976,411	6,574,707
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				14,947,876



**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) Financial derivatives and other financial products		
(B) Closely-held equity interests		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶		

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 ) ▶		

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 ) ▶	

**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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
Federal income taxes	
Deferred Rent	21,775,243
Pension Liability	23,921,668
Other Liabilities	1,313,186
Due to Related Parties	330,199
Long-term Debt	38,000,000
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶	85,340,296

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 FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	163,435,881
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-169,091
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	14,586,956
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	14,417,865
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	149,018,016
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	149,018,016

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	149,909,000
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	1,209,138
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	1,209,138
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	148,699,862
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	13,057,430
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	13,057,430
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	161,757,292

**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

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:** 17005317

**Software Version:** 18.2.0.0

**EIN:** 36-0723150

**Name:** American Bar Association

## Supplemental Information

Return Reference	Explanation
V 4	The endowment funds are held by a tax-exempt related organization, ABA Fund for Justice and Education FJE ABA uses the proceeds from the endowment to provide a predictable stream of funding for ABA programs

## Supplemental Information

Return Reference	Explanation
X 2	<p>The ABA and the FJE are qualified under the U S Internal Revenue Code the IRC as tax-exempt organizations or, in the case of the FJE, as a tax-exempt fund, and are exempt from tax on income related to their tax-exempt purposes under Section 501a of the IRC The ABA is exempt from income taxes as an association described in Section 501c6 of the IRC The FJE is exempt under Section 501c3 Management believes there are no material uncertain tax positions that require recognition in the accompanying consolidated financial statements While exempt from income tax under IRC Section 501a, the ABA is subject to tax on income unrelated to its exempt purposes, unless that income is otherwise excluded by the IRC</p>

## Supplemental Information

Return Reference	Explanation
XI 2d	Pension changes other than net periodic pension cost 15,905,347, Investment Fees 1,242,734, Federal and States taxes 75,657 Total Other 14,586,956

## Supplemental Information

Return Reference	Explanation
XII 2d	Pension allocation to a related organization FJE, 1,209,138

## Supplemental Information

Return Reference	Explanation
XII 4b	Investment Fees 1,242,734, Federal and States taxes 75,657, Grants to related organization FJE 11,739,039 Total Other 13,057,430



Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. Attach to Form 990. Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization American Bar Association

Employer identification number 36-0723150

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Rows 1-12.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table.
3 Enter total number of other organizations listed in the line 1 table.

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Scholarships/Awards	46	67,450			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Part I Line 2	Monitoring procedures are in place to ensure the adequate control of federal and non-federal grant funds. These procedures include the establishment of a separate responsibility and line of business number for each grant to ensure proper reporting of financial transactions, monthly review of the grant reconciliation file to ensure grant revenue and receivables are reported, expenses are reviewed to ensure transactions are prudent, reasonable, necessary, and allowable, monthly financial statements are submitted to senior management which include budget vs actual results, key drivers, and trends, and audits are performed by the internal auditor. Periodic on-site monitoring of field operations and subawardee programs is conducted. There is a daily review of cash management procedures to minimize the cash on hand and the annual Single Audit is conducted by the independent accountants. Grant recipients typically are selected in consultation with the funding agency. The majority of the scholarships are paid directly to the colleges and universities that the award winners are attending. The remaining awards are paid as stipends to under-represented law students pursuing unpaid clerkships with judges. The stipends for clerkships are taxable to the grantee.

## Additional Data

**Software ID:** 17005317  
**Software Version:** 18.2.0.0  
**EIN:** 36-0723150  
**Name:** American Bar Association

### Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
ABA Fund for Justice & Education 321 N Clark St Chicago, IL 60654	36-6110299	501C3	11,739,039				General Support
AIPLEF 1400 Crystal Dr Ste 600 Arlington, VA 22201	54-2019670	501C3	17,500				Awards/General Support

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Ace Mentor Program of America Inc 2777 Summer St Ste 401 Stamford, CT 06905	26-0556625	501C3	10,000				General Support
Arizona Attorney General's Office 1275 W Washington St Phoenix, AZ 85007	86-6004791	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Attorney General of Texas 300 W 15th St Austin, TX 78701	74-6000057	115 state agency	6,000				Awards/Fellowships
Commonwealth of Virginia - OAG 202 North Ninth St Richmond, VA 23219	54-6001703	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Commonwealth of Massachusetts One Asburton Place 18 FL Boston, MA 02108	04-6002284	115 state agency	6,000				Awards/Fellowships
Commonwealth of Kentucky - OAG 1024 Capital Ctr Dr Frankfort, KY 40601	61-0600439	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Connecticut Dept of Consumer Protection 165 Capitol Ave Hartford, CT 06106	61-1615965	115 state agency	6,000				Awards/Fellowships
Georgia Department of Law 40 Capitol Sq SW Atlanta, GA 30334	58-6002010	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Iowa Attorney General's Office 1305 E Walnut St Des Moines, IA 50319	42-6004503	115 state agency	6,000				Awards/Fellowships
Mississippi Attorney General's Office 550 High St 1200 Jackson, MS 39225	64-6000740	115 state agency	6,000				Awards/Fellowships



**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
NCCUSL-Nat'l Conf of Commr on Uniform State Law 111 N Wabash Ave 1010 Chicago, IL 60602	36-2307682	115 state agency	26,250				General support
Nebraska Department of Justice 2115 State Capitol Lincoln, NE 68509	47-0491233	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
New York State Department of Law 120 Broadway New York, NY 10271	14-6013200	115 state agency	6,000				Awards/Fellowships
Office of the Attorney General Tennessee 425 Fifth Ave North Nashville, TN 37243	62-6001445	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
OAG-Dept of Legal Affairs PL-01 The Capitol Tallahassee, FL 32399	59-3749349	115 state agency	6,000				Awards/Fellowships
Oregon Department Of Justice 1515 SW 5th Ave 410 Portland, OR 97201	93-6001740	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Pace University 78 N Broadway White Plains, NY 10603	13-5562314	501C3	6,000				General Support
Pennsylvania Office of Attorney General Strawberry Sq Fl 15 Harrisburg, PA 17120	23-2160277	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
State Of Utah 160 East 300 South Salt Lake City, UT 84114	87-6000576	115 state agency	6,000				Awards/Fellowships
State of Arkansas OAG 323 Ctr St 1100 Little Rock, AR 72201	71-6007391	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
State of Hawaii Dept Commerce & Consumer Aff 235 S Bertania St Rm 801 Honolulu, HI 96813	99-0319357	115 state agency	6,000				Awards/Fellowships
State of IndianaOAG 302 W Washington St Fl 5 Indianapolis, IN 46204	35-6000158	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
State of Maryland OAG 200 St Paul Pl Baltimore, MD 21202	52-6002033	115 state agency	6,000				Awards/Fellowships
State of Nevada OAG 555 E Washington 3900 Las Vegas, NV 89101	88-6000022	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
State of New Hampshire 33 Capitol St Concord, NH 03301	02-6000618	115 state agency	6,000				Awards/Fellowships
State of New Jersey OAG P O Box 45029 Newark, NJ 07101	21-6000928	115 state agency	6,000				Awards/Fellowships



**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
State of Ohio 30 E Broad St Fl 15 Columbus, OH 43215	31-1334820	115 state agency	6,000				Awards/Fellowships
State of South Dakota 1302 E Hwy 14 2 Pierre, SD 57501	46-6000364	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
State of Vermont-OAG 109 State St Montpelier, VT 05609	03-6000264	115 state agency	6,000				Awards/Fellowships
State of Wyoming-OAG 123 Capitol Ave Cheyenne, WY 82002	83-0208667	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
The National Judicial College Judicial College Bldg MS358 Reno, NV 89557	94-2427596	501C3	10,000				General Support
University of South Carolina 701 S Main St Columbia, SC 29208	57-6001153	501C3	60,000				Awards/Scholarship

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Volunteer Lawyers Project 75 Pearl St Ste 214 Portland, ME 04101	81-4176852	501C3	10,000				General Support
Washington State Attorney General 800 5th Ave 2000 Seattle, WA 98104	91-6001060	115 state agency	6,000				Awards/Fellowships

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
West Virginia Attorney General's Office 1900 Kanawha Blvd E Charleston, WV 25305	55-6000749	115 state agency	6,000				Awards/Fellowships
Wisconsin Department of Justice 17 W Main St Madison, WI 53702	39-6006427	115 state agency	6,000				Awards/Fellowships

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No 1545-0047

**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.**  
▶ **Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
American Bar Association

Employer identification number  
36-0723150

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p><b>b</b> If any of the boxes in 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.</p>	1b Yes									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	2 Yes									
<p><b>3</b> Indicate which, if any, of the following the filing 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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> 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:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a No	4b No								
	4c No									
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p> <p><b>5</b> 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:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a	5b								
<p><b>6</b> 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:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a	6b								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7									
<p><b>8</b> 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.</p>	8									
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	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 are not 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 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				

See Additional Data Table


**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.

Return Reference	Explanation
Part I Line 1a	Senior executives were offered spousal travel for general business trips during the year. Spousal travel was treated as taxable and reported on a 1099 at year end.



**Additional Data**

**Software ID:** 17005317  
**Software Version:** 18.2.0.0  
**EIN:** 36-0723150  
**Name:** American Bar Association

**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC 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 Jack L Rives Executive Director Chief Operating Officer	(i)	935,035	238,010	6,858	21,500	686	1,202,089	
	(ii)							
1 William K Phelan Sr Assoc Executive Director CFO	(i)	362,554	25,000	1,668	21,500	22,976	433,698	
	(ii)							
2 James Dimos Deputy Executive Director	(i)	338,518	15,000	1,507	10,237	14,078	379,340	
	(ii)							
3 Jarris Sanborn Assoc Executive Director-General Counsel	(i)	362,085			21,500	8,510	392,095	
	(ii)							
4 Thomas M Susman Assoc Executive Director-Governmental Affairs	(i)	352,484	3,500	2,163	17,069	762	375,978	
	(ii)							
5 Michael Kreisberg Chief Membership Officer	(i)	235,129		529	2,039	22,976	260,673	
	(ii)							
6 Alpha Brady Sr Assoc Executive Director Chief Governance Officer	(i)	307,822	15,000	1,346	8,250	7,538	339,956	
	(ii)							
7 Holly Cook Sr Associate Executive Director-GAO	(i)	242,023	12,500	1,012	18,789	2,384	276,708	
	(ii)							
8 Carol Stevens Associate Executive Director-CMR	(i)	223,397	12,500	1,425	18,059	15,130	270,511	
	(ii)							
9 H Maria Enright Assoc Executive Director-Professional Services	(i)	232,556	1,500	1,481	3,850	15,044	254,431	
	(ii)							
10 Robert Horowitz Director-Professional Services	(i)	218,823	5,000	1,269	5,172	762	231,026	
	(ii)							
11 Martin Balogh Assoc Executive Director-Meetings Travel	(i)	198,210	10,000	1,207	5,985	27,018	242,420	
	(ii)							
12 Barry Curner Managing Director-Accreditation Legal Education	(i)	329,686	2,500	2,588	21,114	15,744	371,632	
	(ii)							
13 William Adams Deputy Managing Director-Accreditation	(i)	250,581	2,100	1,634	16,911	15,944	287,170	
	(ii)							
14 Amy Eggert Chief of Staff	(i)	203,482	16,500	812	6,126	18,205	245,125	
	(ii)							
15 Jerome Kiska Deputy Chief Financial Officer	(i)	204,360	6,000	1,251	16,640	15,764	244,015	
	(ii)							

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
American Bar Association

**Employer identification number**

36-0723150

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part III, Line 4a	<p>Divisions include Government and Public Sector Lawyers Judicial Law Practice Law Student Senior Lawyers Solo, Small Firm and General Practice, and Young Lawyers Forums explore new areas of developing law such as Affordable Housing and Community Development Law, Air and Space Law, Communications Law, Construction Law, Entertainment and Sports Industries Law and Franchising Sections, Divisions and Forums within the ABA provide members a myriad of opportunities for professional development, leadership development, networking, pro bono contributions, and education within their own particular field of interest and expertise Sections and Divisions also contribute to policy-making on issues of importance to both lawyers and the public Sections originate many of the recommendations that become the ABAs policy positions and act as checks and balances on recommendations of other entities Through the work of these groups, the ABA benefits the public through improvement of both the profession and the legal system</p>

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4c	<p>Many of these excellent books would not have been published by an outside publisher because their revenue potential is not great enough for a commercial model. However, these publications are of great value to the profession, providing vital information to keep lawyers up to date on developments in the law. Thus, ABA publications serve clients, the public and courts by improving the education and professionalism of the nations lawyers. Because the ABAs mission is to serve the profession, many disciplines and authors are able to publish vital and timely information that would not otherwise be available to the profession.</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section A, Line 6	<p>The members of the Nominating Committee of the House of Delegates nominate the members of the Board of Governors, the elective offices of the Association which include the President Elect, Secretary, Treasurer, and Chair of the House of Delegates. The President-elect automatically becomes the President at the next Annual Meeting after his/her election as President-elect. Members who register for the annual meeting elect six members of the House of Delegates. The House elects the Board of Governors, and the officers of the Association, including the President-elect, the Chair of the House of Delegates, the Secretary and Treasurer. Members may nominate officers and governors by presenting a nominating petition to the Secretary with the number of member signatures specified in the bylaws for each elected position. Members may initiate a referendum to change or initiate ABA policy by filing a petition with the requisite number of signatures. The House, by majority vote, can direct a referendum on a question relating to the substance of the law, the administration of justice or the policy of the Association. In either case, the majority of members casting a ballot determine the result. All members may attend the meetings of the House of Delegates and may submit a resolution with report for consideration by the House.</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section A, Line 7a	<p>The ABA House of Delegates elects the Board of Governors, and the officers which includes the President-elect, the Chair of the House of Delegates, the Secretary and Treasurer. The House is designed to be representative of the legal profession in the United States. Members of the Association who register for the annual meeting elect six delegates-at-large. ABA members of each state elect state delegates. ABA members who belong to state and qualifying local Bar Associations also elect delegates, the number being dependent upon the number of ABA members and lawyers in the respective state or local association. Association members of ABA sections, divisions and eligible judicial conferences elect section/division delegates. Each section has a minimum of two delegates, with additional delegates dependent upon the number of members in each section. The U.S. Virgin Islands Bar Association, Guam, the Commonwealth of the Northern Mariana Islands and American Samoa elect a delegate. State, local and territorial bar associations elect delegates according to their own rules. For purposes of election to the Board, the House is grouped into nineteen geographical districts. Governors serve staggered three year terms. The House elects approximately one-third of the Board, and the President-Elect at each annual meeting. The Board of Governors consists of one member from each of the 19 geographical districts, nine section members-at-large, one law student member-at-large, one judicial member-at-large, two young lawyer members-at-large, and five Goal III members-at-large. The President, Chair of the House, President-Elect, Immediate Past President, Secretary and Treasurer of the ABA are ex-officio members of the Board of Governors. Every third year the Treasurer-Elect is included in the Board of Governors. The House elects the Chair of the House for a two-year term in even-numbered years.</p>

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	Prior to filing the return with the IRS, it is reviewed by the organizations management and subject to review by the Audit Committee. The final Form 990 is shared on a secure website with all members of the Board prior to filing the return with the IRS, sufficiently in advance of the due date to allow Board members the opportunity to raise questions or concerns, if any.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	Each Board member received the Conflict of Interest COI questionnaire this year. All responses were reviewed by the Accounting team at the ABA. Prior to each Board meeting, staff assigned to the Board of Governors distribute COI forms to Board members and collect the completed COI forms. If a Board member discloses a conflict regarding a matter before the Board, the Board member must disclose the conflict and, if necessary, recuse himself/herself from any matter involving the disclosed conflict, and the recusal is noted in the minutes.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section B, Line 15a	Quatt Associates, a recognized expert in executive compensation, has been employed by the Board of Governors to provide compensation information of comparable entities. On an annual basis, the Board conducts a performance assessment of the Executive Director. The performance and comparables analyses enable the Board of Governors to determine the compensation of the Executive Director. Performance-based incentives account for a significant portion of potential total compensation of the Executive Director.



## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15b	Compensation of key employees other than the Executive Director is based on comparative analyses conducted by the Associations Human Resources Department. That information is then discussed with the executive Director and then implemented, under the guidance of the Board of Governors. This process occurs on a regular basis and is often validated.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 19	The ABAs Constitution and Bylaws, Business Conduct Standards, Conflict of Interest Policy, and the Audited Financial Statements are available on ABAs Website <a href="http://www.americanbar.org">www.americanbar.org</a>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part XI, Line 9	Pension changes other than net periodic pension cost 15,905,347, Pension allocation to a r elated organization FJE 1,209,138 Total other changes in net assets or fund balances 14,6 96,209

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
American Bar Association

**Employer identification number**

36-0723150

**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

**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
<b>(1)</b> ABA Fund for Justice & Education 321 N Clark Street  Chicago, IL 60654 36-6110299	Public Service	IL	501c3	12a	ABA	Yes	No
<b>(2)</b> American Bar Endowment 321 N Clark Street  Chicago, IL 60654 36-2384321	Grants	IL	501c3	7	N/A		No
<b>(3)</b> American Bar Foundation 750 N Lake Shore Drive  Chicago, IL 60611 36-6110271	Research	IL	501c3	7	N/A		No
<b>(4)</b> National Judicial College Judicial College Building MS 358  Reno, NV 89557 94-2427596	Education	NV	501c3	2	N/A		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?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**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
<b>(1)</b> ABA Retirement Funds 321 N Clark St Chicago, IL 60654 36-2550367	Benefit Plans	IL	N/A	C Corp					No
<b>(2)</b> American Lawyers Insurance Plans Inc 321 N Clark St Chicago, IL 60654 36-3650005	Insurance	IL	ABE	C Corp					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
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .		No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	Yes	
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	Yes	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		No
<b>f</b> Dividends from related organization(s) . . . . .		No
<b>g</b> Sale of assets to related organization(s) . . . . .		No
<b>h</b> Purchase of assets from related organization(s) . . . . .		No
<b>i</b> Exchange of assets with related organization(s) . . . . .		No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	Yes	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .		No
<b>o</b> Sharing of paid employees with related organization(s) . . . . .		No
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .		No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	Yes	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		No

**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) ABA Fund for Justice & Education	b	11,739,039	Cash

**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 section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)