

**Return of Organization Exempt From Income Tax**

**2008**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

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

**Open to Public Inspection**

**For the 2008 calendar year, or tax year beginning , 2008, and ending**

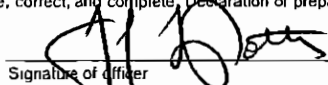
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	<b>C</b> Name of organization CHRISTIAN LEGAL SOCIETY Number and street (or P.O. box if mail is not delivered to street addr) Room/suite 8001 BRADDOCK AVENUE 300 City, town or country State ZIP code + 4 SPRINGFIELD VA 22151	<b>D</b> Employer identification number 36-6101090 <b>E</b> Telephone number (703) 642-1070 <b>G</b> Gross receipts \$ 2,391,461.
<b>F</b> Name and address of principal officer: Fred L. Potter 8001 Braddock Road, Ste Springfield VA 22151		<b>H(a)</b> Is this a group return for affiliates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <b>H(b)</b> Are all affiliates included? Yes <input type="checkbox"/> No <input type="checkbox"/> If 'No,' attach a list. (see instructions)	
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ►	
<b>J</b> Website: ► WWW.CLSNET.ORG		<b>L</b> Year of formation: 1961 <b>M</b> State of legal domicile: VA	
<b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►			

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>See Statement for Form-990 Page 1, Part 1, Line 1, Mission</u>			
Activities & Governance	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	3	22	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	4	22	
	<b>5</b> Total number of employees (Part V, line 2a) .....	5	26	
	<b>6</b> Total number of volunteers (estimate if necessary) .....	6	10	
	<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C) .....	7a		0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 .....	7b		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	1,874,129.	1,652,917.	
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	461,331.	667,748.	
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	462,494.	190.	
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	72,049.	70,606.	
	<b>12</b> Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	2,870,003.	2,391,461.	
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....				
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....		113,986.	0.	
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....				
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ► .....		200,361.		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....		2,718,676.	2,695,748.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	2,832,662.	2,695,748.		
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	37,341.	-304,287.		
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) .....	489,493.	273,240.	
	<b>21</b> Total liabilities (Part X, line 26) .....	457,259.	545,293.	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	32,234.	-272,053.	

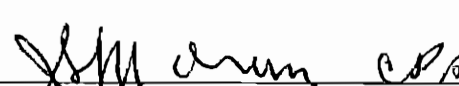
**Part II Signature Block**

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** ►  Date 7/22/2009

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

► Fred L. Potter  
Type or print name and title.

<b>Paid Preparer's Use Only</b>	Preparer's signature ► 	Date <u>7/20/09</u>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 MORAN & COMPANY, PC 8100 ASHTON AVENUE; SUITE 106 MANASSAS VA 20109	EIN ► _____ Phone no. ► (703) 330-0188		

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III** Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

SEE NOTE FORM 990 P 2: ORGANIZATION MISSION-1  
Page 1, Part 1, Line 1, Mission

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 835,880. including grants of \$ 0.) (Revenue \$ 422,353.)

SEE NOTE FORM 990 P 2 LINE 4a DESCRIPTION-1

4b (Code: ) (Expenses \$ 659,796. including grants of \$ 0.) (Revenue \$ 732,775.)

SEE NOTE FORM 990 P 2 LINE 4b DESCRIPTION-1

4c (Code: ) (Expenses \$ 456,003. including grants of \$ 0.) (Revenue \$ 430,522.)

SEE NOTE FORM 990 P 2 LINE 4c DESCRIPTION-1

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

(Expenses \$ 359,078. including grants of \$ 0.) (Revenue \$ 233,368.)

4e Total program service expenses ▶ \$ 2,310,757. (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20	Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III		X
23	Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III		X

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

	Yes	No
<b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b> Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If 'Yes,' complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> Have a family member who had a direct or indirect business relationship with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i> .....	<b>29</b>	X
<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> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i> .....	<b>31</b>	X
<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> .....	<b>32</b>	X
<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> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i> .....	<b>34</b>	X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> .....	<b>35</b>	X
<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>36</b>	X
<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> .....	<b>37</b>	X

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Form 990 (2008)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
<b>1 a</b>	19		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1 b</b>	0		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2 a</b>	26		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>3 b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6 a</b>	Did the organization solicit any contributions that were not tax deductible?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year		
<b>7 e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7 g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the organization make any taxable distributions under section 4966?		X
<b>9 b</b>	Did the organization make any distribution to a donor, donor advisor, or related person?		X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10 b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from other members or shareholders		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		

**Part VI Governance, Management and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1 a	Enter the number of voting members of the governing body		
1 b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?	X	
9 a	Does the organization have local chapters, branches, or affiliates?	X	
9 b	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

**Section B. Policies**

		Yes	No
12 a	Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?		X
14	Does the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
15 a	The organization's CEO, Executive Director, or top management official?	X	
15 b	Other officers of key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosures**

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ See States Form 990 Filed In
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ FRED L. POTTER    8001 BRADDOCK ROAD, STE 300    SPRINGFIELD, VA 22151    (703) 642-1070

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

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

1 a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- 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) or more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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 the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
PETER F. RATHBUN PRESIDENT ELECT	0.00			X				0.	0.	0.
CRAIG SHULTZ PRESIDENT-CHAIR	0.00			X				0.	0.	0.
WALLACE L. LARSON TREASURER	0.00			X				0.	0.	0.
STEPHEN A. TUGGY SECRETARY	0.00			X				0.	0.	0.
JAMES A. DAVIDS PAST PRESIDENT	0.00	X						0.	0.	0.
BRENT L. AMATO DIRECTOR	0.00	X						0.	0.	0.
TIMOTHY BELZ DIRECTOR	0.00	X						0.	0.	0.
DELIA BOUWERS BIANCHIN DIRECTOR	0.00	X						0.	0.	0.
ROGER G BROOKS DIRECTOR	0.00	X						0.	0.	0.
JONATHAN D. CAMPBELL DIRECTOR	0.00	X						0.	0.	0.
FREDERICK W. CLAYBROOK, JR DIRECTOR	0.00	X						0.	0.	0.
RAYMOND J. DAGUE DIRECTOR	0.00	X						0.	0.	0.
SAMUEL E. ERICSSON DIRECTOR	0.00	X						0.	0.	0.
CARL H. ESBECK DIRECTOR	0.00	X						0.	0.	0.
CASE HOOGENDOORN DIRECTOR	0.00	X						0.	0.	0.
STEFFEN N. JOHNSON DIRECTOR	0.00	X						0.	0.	0.
JOHN W. MAUCK DIRECTOR	0.00	X						0.	0.	0.





**Part VIII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>					
	<b>b</b> Membership dues .....	<b>1 b</b> 305,631.					
	<b>c</b> Fundraising events .....	<b>1 c</b>					
	<b>d</b> Related organizations .....	<b>1 d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b> 1,347,286.					
	<b>g</b> Noncash contribns included in lns 1a-1f: .... \$						
	<b>h Total.</b> Add lines 1a-1f .....		1,652,917.				
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> CONFERENCE REGISTRATION		900099	661,111.	661,111.	0.	0.
	<b>b</b> SPEAKER FEES AND REIMBURSED EXPENSES		900099	6,637.	6,637.	0.	0.
	<b>c</b> -----						
	<b>d</b> -----						
	<b>e</b> -----						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f .....			667,748.			
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....			190.	0.	0.	190.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....			4,468.	0.	0.	4,468.
	<b>6 a</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>7 a</b> Gross amount from sales of assets other than inventory .....		(i) Securities	(ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses .....						
	<b>c</b> Gain or (loss) .....						
	<b>d</b> Net gain or (loss) .....						
	<b>8 a</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>9 a</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>10 a</b> Gross sales of inventory, less returns and allowances .....		<b>a</b> 206.					
<b>b</b> Less: cost of goods sold .....		<b>b</b> 0.					
<b>c</b> Net income or (loss) from sales of inventory .....			206.	206.	0.	0.	
Miscellaneous Revenue		Business Code					
<b>11 a</b> HONORARIA .....		900099	3,025.	3,025.	0.	0.	
<b>b</b> ADVERTISING .....		900099	22,069.	22,069.	0.	0.	
<b>c</b> MISCELLANEOUS .....		900099	-458.	-458.	0.	0.	
<b>d</b> All other revenue .....			41,296.	0.	0.	41,296.	
<b>e Total.</b> Add lines 11a-11d .....			65,932.				
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e .....			2,391,461.	692,590.	0.	45,954.	

**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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17.				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	61,778.	54,764.	3,565.	3,449.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SALARIES & BENEFITS	1,457,830.	1,246,407.	74,575.	136,848.
b COMPUTER	10,963.	7,265.	3,435.	263.
c CHAPTER/MEMBER SUPPORT	483,791.	483,656.	135.	0.
d EMPLOYEE RELATED EXPENSES	30,218.	15,001.	9,404.	5,813.
e BANK CHARGES	1,013.	0.	979.	34.
f All other expenses	650,155.	503,664.	92,537.	53,954.
25 Total functional expenses. Add lines 1 through 24f	2,695,748.	2,310,757.	184,630.	200,361.
26 Joint Costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	103,688.	85,628.	8,465.	9,595.

BAA

Form 990 (2008)

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing .....		1	
	2	Savings and temporary cash investments .....	138,611.	2	116,865.
	3	Pledges and grants receivable, net .....	237,582.	3	81,570.
	4	Accounts receivable, net .....	23,621.	4	11,667.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L .....		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6	
	7	Notes and loans receivable, net .....		7	
	8	Inventories for sale or use .....	25,992.	8	288.
	9	Prepaid expenses and deferred charges .....	0.	9	0.
	10a	Land, buildings, and equipment: cost basis .....	10a 213,090.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D .....	10b 172,569.	42,866.	10c 40,521.
	11	Investments – publicly-traded securities .....		11	
	12	Investments – other securities. See Part IV, line 11 .....	4,981.	12	6,387.
	13	Investments – program-related. See Part IV, line 11 .....		13	
	14	Intangible assets .....		14	
	15	Other assets. See Part IV, line 11 .....	15,840.	15	15,942.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	489,493.	16	273,240.	
LIABILITIES	17	Accounts payable and accrued expenses .....	210,125.	17	150,032.
	18	Grants payable .....		18	
	19	Deferred revenue .....	119,956.	19	110,898.
	20	Tax-exempt bond liabilities .....		20	
	21	Escrow account liability. Complete Part IV of Schedule D .....		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....	0.	22	140,000.
	23	Secured mortgages and notes payable to unrelated third parties .....		23	
	24	Unsecured notes and loans payable .....	0.	24	0.
	25	Other liabilities. Complete Part X of Schedule D .....	127,178.	25	144,363.
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	457,259.	26	545,293.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>				
	27	Unrestricted net assets .....	-17,636.	27	-361,878.
	28	Temporarily restricted net assets .....	49,870.	28	89,825.
	29	Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds .....		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund .....		31	
	32	Retained earnings, endowment, accumulated income, or other funds .....		32	
33	<b>Total net assets or fund balances.</b> .....	32,234.	33	-272,053.	
34	<b>Total liabilities and net assets/fund balances.</b> .....	489,493.	34	273,240.	

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? .....	X	
b	Were the organization's financial statements audited by an independent accountant? .....	X	
c	If 'Yes' to 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? .....	X	
3a	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? .....		X
b	If 'Yes,' did the organization undergo the required audit or audits? .....		



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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . . . .	1,507,875.	1,889,856.	1,367,518.	1,728,643.	1,337,961.	7,831,853.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .						
<b>4 Total.</b> Add lines 1-3 . . . . .	1,507,875.	1,889,856.	1,367,518.	1,728,643.	1,337,961.	7,831,853.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						7,831,853.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4 . . . . .	1,507,875.	1,889,856.	1,367,518.	1,728,643.	1,337,961.	7,831,853.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	25,840.	16,738.	67,329.	54,348.	48,979.	213,234.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	434,430.	369,784.	1,241,809.	472,421.	683,385.	3,201,829.
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						11,246,916.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	69.64 %
<b>15</b> Public support percentage for 2007 Schedule A, Part IV-A, line 26f . . . . .	<b>15</b>	63.23 %
<b>16a 33-1/3 support test – 2008.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . .	<input checked="" type="checkbox"/>	
<b>b 33-1/3 support test – 2007.</b> If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . .	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test – 2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . .	<input type="checkbox"/>	
<b>b 10%-facts-and-circumstances test – 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . .	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.") . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose . . . . .						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
6 <b>Total.</b> Add lines 1-5 . . . . .						
7a Amounts included on lines 1, 2, 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
c Add lines 7a and 7b . . . . .						
8 <b>Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6 . . . . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
c Add lines 10a and 10b . . . . .						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
13 <b>Total support.</b> (add lns 9, 10c, 11, and 12.) . . . . .						

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	18	%

19a **33-1/3 support tests – 2008.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33-1/3 support tests – 2007.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Other Income Part II, Line 10

Description: CONFERENCES, SALE OF RESOURCES

2004: 434430.

2005: 369784.

2006: 1241809.

2007: 472421.

2008: 683385.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

CHRISTIAN LEGAL SOCIETY

Employer identification number

36-6101090

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), and Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Held at the End of the Year. Rows include Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), and Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easement it holds?
6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 170(h)(4)(B)(ii)?
9 In Part XIV, 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' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116, 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 the following amounts relating to these items:
(i) Revenues included in 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 relating to these items:
a Revenues included in 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 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 XIV.
- 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 Trust, Escrow and Custodial Arrangements** Complete if organization answered 'Yes' to 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 XIV and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1 c    |
| d Additions during the year     | 1 d    |
| e Distributions during the year | 1 e    |
| f Ending balance                | 1 f    |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds** Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
| b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1 a Land				
b Buildings				
c Leasehold improvements	12,326.		7,722.	4,604.
d Equipment	111,178.		94,369.	16,809.
e Other	89,586.		70,478.	19,108.
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				40,521.

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**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)		2,391,461.
2	Total expenses (Form 990, Part IX, column (A), line 25)		2,695,748.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		-304,287.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4-8		
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9		-304,287.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	2,407,723.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments	2a	
	b Donated services and use of facilities	2b	16,263.
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIV)	2d	-1.
	e Add lines 2a through 2d	2e	16,262.
3	Subtract line 2e from line 1	3	2,391,461.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIV)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	2,391,461.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	2,712,011.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	16,263.
	b Prior year adjustments	2b	
	c Losses reported on Form 990, Part IX, line 25	2c	
	d Other (Describe in Part XIV)	2d	
	e Add lines 2a through 2d	2e	16,263.
3	Subtract line 2e from line 1	3	2,695,748.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIV)	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c (This should equal Form 990, Part I, line 18.)	5	2,695,748.

**Part XIV Supplemental Information**

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Pt XII Line 2d ROUNDING

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**Part XIV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

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

Department of the Treasury  
Internal Revenue Service

**Transactions with Interested Persons**

▶ Attach to Form 990 or Form 990-EZ.  
▶ To be completed by organizations that answered  
'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization: **CHRISTIAN LEGAL SOCIETY** Employer identification number: **36-6101090**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).  
To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ..... \$ \_\_\_\_\_  
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**  
To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
RICHARD CLAYBROOK SUPPORT	X		65,000.	65,000.		X	X		X	
H ROBERT SHOWERS SUPPORT	X		25,000.	25,000.		X	X		X	
SAMUEL B CASEY SUPPORT	X		15,000.	15,000.		X	X		X	
SAMUEL ERICSSON SUPPORT	X		10,000.	10,000.		X	X		X	
JAMES DAVIDS SUPPORT	X		25,000.	25,000.		X	X		X	
<b>Total</b> .....				\$ 140,000.						

**Part III Grants or Assistance Benefitting Interested Persons.**  
To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**  
To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
DAVID J LEE	CHIEF OPERATING OFFICER	26,320.	WEBSITE & IT SUPPORT		X

**SCHEDULE O**  
**(Form 990)**

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

Name of the organization

CHRISTIAN LEGAL SOCIETY

Employer identification number

36-6101090

Pt VI-A, Line 6 Yes-Members. Each candidate for membership shall submit to the corporation an application in a form approved by the board of directors of the corporation. However, no applicant shall be accepted as a member unless he or she affirmatively indicates in the application that he or she is trusting Jesus Christ as his or her personal Savior and accepts and agrees with the corporation's statement of faith. The members are divided into three classes: Regular Members, Student Members, and Associate Members. Regular members include those who are members of the bar of any jurisdiction of the United States or who are law school graduates. Student members include those who are enrolled in law schools or other higher educational institutions in the United States. Associate members include all members of the corporation who are neither regular or student members.

Pt VI-A, Line 7a The number of the members of the board of directors of the corporation to be elected annually by the regular members of the corporation entitled to vote shall be that number necessary to fill the number of directors established by the board and shall be elected from a list of candidates selected by the board governance and nominating committee. Members of the board of directors who have been elected by the regular members of the corporation or appointed to fill a vacancy in a seat the occupant of which is normally elected by the regular members of the corporation, may be re-nominated by the board governance and nominating committee and reelected by the board of directors and the number of members of the board of directors to be elected

Name of the organization

CHRISTIAN LEGAL SOCIETY

Employer identification number

36-6101090

by the regular members of the corporation shall be reduced accordingly.

Two (2) members of the board of directors of the corporation

may be appointed annually by the board of directors from a

list of candidates selected by the board governance and nominating

committee. In addition to the qualifications of all other

board members elected by the regular members of the corporation

entitled to vote, the candidates to be appointed hereunder

by the board of directors shall not have served on the board

of directors of the corporation at any time within the two-year

period before their initial appointment.

Pt VI-A, Line 10 The Executive Director/CEO provided a copy of the CLS draft Form 990

to each Board Member at the CLS Board of Directors meeting in

New York, NY, June 5-6, 2009 for review, discussion and approval

before CLS' 2008 Form 990 was to be filed.

Pt VI-B, Line 12c CLS has a written Conflict of Interest Policy that is provided

to each officer, director, and all employees when an individual

joins the Board of Directors or an employee is hired. All

individuals are reminded of this policy periodically during

Board Meetings or staff meetings.

Pt VI-B, Line 15 The Board of Directors determines the compensation of the

Executive Director/CEO after independently researching comparable

compensation packages for similar organizations. The Executive

Committee, APF Committee, and Search Committee (when applicable)

present the recommendation to the Board of Directors. The

Executive Director/CEO is responsible for recommending compensation

for CLS staff. Recommendations are presented to the APF Committee

during the annual budget process for approval. The APF Committee

Name of the organization

CHRISTIAN LEGAL SOCIETY

Employer identification number

36-6101090

presents compensation recommendations to the Board of Directors  
for approval.

Pt VI-C, Line 19 CLS makes its governing documents, conflict of interest policy  
and financial statements available to the public on its  
website, (www.clsnet.org), through links from other organization  
websites such as Ministry Watch and Charity Navigator and will  
provide copies when requests are made via mail, e-mail  
or in person.



Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 4d (continued)

4d Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

Code: Description: SEE NOTE FORM 990 P 2 LINE 4c DESCRIPTION-1
Expenses 218,543.
Grants Of 0.
Revenue.. 58,695.

Code: Description: SEE NOTE FORM 990 P 3: DESC OF PROGRAM SERVICES
Expenses 140,535.
Grants Of 0.
Revenue.. 174,673.

Form 990, Page 6, Line 17

States Form 990 Filed In

- Arizona
Arkansas
Alaska
Colorado
Minnesota
Missouri
North Dakota
New Hampshire
Tennessee
Virginia
Washington
West Virginia
Wisconsin

**Supporting Statement of:**

Form 990 p 11/Line 3, column (B)

Description	Amount
Grants Receivable	12,012.
Pledges Receivable	69,558.
Total	<u>81,570.</u>

**Supporting Statement of:**

Form 990 p 11/Line 17, column (A)

Description	Amount
ACCOUNTS PAYABLE	109,497.
ACCRUED VACATION	100,628.
Total	<u>210,125.</u>

**Supporting Statement of:**

Sch D, page 2/Other col (a)

Description	Amount
Furniture & Fixtures	14,421.
Software	70,501.
Trademarks	4,664.
Total	<u>89,586.</u>

**Supporting Statement of:**

Sch D, page 2/Other col (c)

Description	Amount
Furniture & Fixtures	14,421.
Software	51,393.
Trademarks	4,664.
Total	<u>70,478.</u>

Form 990 p 1: Pt I, Ln 1, Mission

To inspire, encourage, and equip Christian lawyers and law students, both individually and in community, to proclaim, love and serve Jesus Christ through the study and practice of law, the provision of legal assistance to the poor and needy, and the defense of religious freedom and the sanctity of human life.

Form 990 p 2: Organization Mission-1

Our goal is to encourage Christian lawyers to practice law as their Christian ministry. Inspired by Jesus' admonition to the lawyers and judges of his day to "do justice with the love of God, never forgetting the weightier matters of the law: justice, mercy, and faithfulness", Christian Legal Society (CLS) is a national, non-profit, religious, membership association of lawyers, judges, law professors, law students, and associated friends of the society. CLS is not a 'membership' organization in the sense of being organized to advance the commercial or trade interests of its members. Rather CLS is a membership-driven service organization in the sense that it is exclusively united through a common confession of faith in Jesus Christ, whose members are solely dedicated to obediently advancing Jesus' expressed interests in "doing justice, loving mercy and faithfully serving God" through the legal profession (Luke 11:42; Matthew 23:23). More accurately, CLS is a 'confessional' organization that exists to "bear witness" of Jesus in the legal profession by seeking to transform that profession and our larger society as it is influenced by that profession for the common good, one heart and mind at a time.

For the past 48 years, CLS has grown in charitable service to the poor and needy, to those deprived of their inalienable rights to life or religious free exercise, and to those who seek to be witnesses of Jesus in and through their study and practice of law. All officers, directors, employees, attorneys, law students, and associate members of CLS, as a condition of the employment and/or membership in CLS, acknowledge in writing their acceptance of, and agreement with the following statement of faith:

Trusting in Jesus Christ as my savior, I believe in:

1. One God, eternally existent in three persons: Father, Son, and Holy Spirit.
2. God the Father Almighty, maker of heaven and earth.
3. The deity of our Lord Jesus Christ, God's only Son, conceived of the Holy Spirit, born of the Virgin Mary; His vicarious death for our sins through which we receive eternal life; His bodily resurrection and personal return.
4. The presence and power of the Holy Spirit in the work of regeneration.
5. The Bible as the inspired word of God.

CLS was founded in 1961 to bring together lawyers, law students, law professors, jurists and others to pursue the following nine objectives which, as amended, remain CLS' core purposes:

1. "To proclaim Jesus as Lord through all that we do in the field of law and other disciplines."
2. "To provide a means of society, fellowship, and nurture among Christian lawyers."
3. "To encourage Christian lawyers to view law as ministry."
4. "To clarify and promote the concept of the Christian lawyer and to help Christian lawyers integrate their faith with their professional lives."
5. "To mobilize, at the national and local levels, the resources needed to promote justice, religious liberty, the

CHRISTIAN LEGAL SOCIETY

36-6101090

## Form 990 p 2: Organization Mission-1 (Continued)

inalienable right to human life, and Biblical conflict reconciliation."

6. "To encourage, disciple, and aid Christian students preparing for the legal profession."

7. "To provide a forum for the discussion of problems relating to Christianity and the law."

8. "To cooperate with bar associations and other organizations in asserting and maintaining high standards of legal ethics."

9. "To encourage lawyers to furnish legal services to the poor and needy, and grant special consideration to the legal needs of churches and other charitable organizations."

CLS conducts its operations through its five ministries: the LAW STUDENT MINISTRIES (campus ministry); the CENTER FOR LAW AND RELIGIOUS FREEDOM (public education and legal advocacy); CHRISTIAN LEGAL AID MINISTRIES (legal aid, Biblical reconciliation, and legal referral); ATTORNEY MINISTRIES (pastoral care and support of our members through various publications, member benefits, mentoring and other voluntary service opportunities); and CONFERENCES (national and regional meetings of attorneys, law students, law professors, jurists and others).

Through CLS' Attorney and Law Student Ministries, operating through CLS' 37 attorney and 150 law student chapters and fellowships located in 10 foreign countries, all fifty states and 1,500 cities (including all the nation's major cities), CLS encourages maintenance of an accountable personal and professional lifestyle by each of its members that is characterized by humbly seeing oneself truly as God sees us, loving God completely and others compassionately.

Through CLS' Legal Aid Ministries (comprised of 59 legal aid projects in 49 different cities in 28 states and 4 countries) and its Center for Law and Religious Freedom, CLS provides three national and local avenues through which the CLS' national staff attorneys and its members may seek to advocate justice, Biblical reconciliation, the inalienable right to human life and human dignity, and religious liberty. First, CLS recruits and trains lawyers to provide Christian legal aid to the truly needy. Second, CLS trains and encourages its members to reflect the Biblical principles Christ modeled: truth, justice, sacredness of life, freedom of conscience, and Biblical conflict reconciliation through personal confession and forgiveness of wrongs. Third, CLS' staff attorneys, directly and through assisting the volunteer services of CLS members, provide legal services in the defense of religious liberty and the inalienable right to life.

CLS believes that our voluntary, accountable fellowship in Christ more consistently mobilizes our more than 3,000 CLS members and more than 11,000 lawyers who have signed CLS' statement of faith, as well as the thousands more who attend CLS events or receive CLS resources without joining CLS, to ethically practice law, best serve their clients, locally volunteer their services in aid of the poor, actively mentor a student or an attorney, promote the Biblical reconciliation of conflict, protect the inalienable right to human life from conception to natural death, and defend a "neighbor" persecuted or discriminated against for the free exercise of their religious conscience.

## Form 990 p 2: Line 4a Description-1

The Center for Law and Religious Freedom (CLRF) - Through litigation, legislative advocacy, friend of the court briefs, and public education, CLS' Center for Law and Religious Freedom works to protect the religious liberties of all Americans and the inalienable right to life and dignity for all human beings. The Center continues to expand its efforts to protect religious freedom and human life through litigation and appellate work, aided by the prayers and giving of its supporters. In 2008, the Center:

- Commenced litigation against University of Montana officials on behalf of a religious student group denied recognition and attendant benefits because of its religious character.
- Commenced and successfully concluded litigation against University of South Carolina officials on behalf of a religious student group denied recognition and attendant benefits because of its religious character.
- Continued litigation against University of Florida officials on behalf of a Christian fraternity denied recognition and attendant benefits because of its religious character.
- Continued to represent a CLS law student chapter in a lawsuit against officials with the Hastings College of Law who de-recognized the group because it draws its leaders and voting members from among those who voluntarily profess faith in Christ.
- Successfully challenged the exclusion of religious charities from Michigan's state employee charitable campaign.
- Successfully concluded a challenge to the exclusion of religious charities from Iowa's state employee charitable campaign.
- Successfully intervened in federal court to help defend the constitutionality of a federal statute protecting the religious liberties and exercise of conscience by health care providers.
- Prevailed in a challenge Colorado's discriminatory exclusion from state student aid programs of students attending colleges deemed by the state to be "too religious".
- Continued to represent a Kentucky child service provider whose partnership with the state had been challenged.
- Continued to represent interveners in a legal challenge to the freedom of a California Christian high school to maintain and enforce Biblical standards of conduct.
- Continued to represent a Christian university in Kentucky whose receipt of state funds for a pharmacy school had been challenged.
- Commenced litigation challenging the viewpoint discriminatory use of student activity fees by Boise State University.

## Form 990 p 2: Line 4b Description-1

Conferences (AM/LSM/LAM) - CLS provides national and regional conferences to support spiritual formation discipleship and professional development in support of the Center for Law and Religious Freedom, Attorney Ministries, Legal Aid Ministries, and Law Student Ministries.

In 2007 CLS conducted a number of regional conferences, and its national conference in Destin, Florida, attended by more than 500 people, was held November 1-4, 2007 at the Hilton Sandestin Beach Golf Resort & Spa. The 2008 Global Convocation and CLS National Conference was held in Washington, DC at the Hyatt Regency Washington on Capital Hill from October 9-12, 2008. In 2009, the CLS National Conference will be held October 15-18, 2009, at the San Diego Marriott-La Jolla, La-Jolla, CA. For further information see [www.clsnet.org](http://www.clsnet.org).

Form 990 p 2: Describc-1

Attorney Ministries (AM) - For its attorney members, CLS provides spiritual formation and discipleship, chaplaincy, membership benefits, conferences, administration, and development services. CLS membership is open to all Christian attorneys, judges, law professors, law students, retired legal professionals, paralegals, legal secretaries, and anyone else who is interested in joining and supporting CLS' mission and work. CLS remains the largest network of Christian lawyers in the world, operating in every state and 1500 cities and towns, spiritually encouraging one another in "the love and good works" (Heb. 10:24) Jesus modeled and taught.

CLS produced and published its new The Christian Lawyer magazine, a bi-annual publication, which is mailed to CLS members every September and March. In 2008 the magazine covered the topics of adoption, non-profit law, religious freedom and much more.

CLS continues to serve between 2000-3000 dues paying members, organized in over 37 chapters, and annually influencing nearly 12,000 Christian lawyers, law students, judges, professors and friends through prayer, fellowship, networking, conferences, chapter meetings, websites and referrals.

In 2008, AM accomplished the following milestones:

- AM continued to network, organize and encourage Christian lawyers and chapters in over 35 metropolitan areas across the country.
- AM held Northeast regional conferences for attorneys and their families, and for law students.

Form 990 p 2: Line 4d Description-1

Law Student Ministries (LSM) - CLS' Law Student Ministry is a national ministry committed in a concerted way to reaching the nation's more than 148,000 law students on 200 ABA-accredited law school campuses for Jesus Christ. LSM is beginning to disciple the next generation of lawyers for Christ by supporting Christian law fellowships or student groups at more than 165 law schools and at a handful of strategic Christian colleges. In ministering to students contemplating careers in the law, LSM seeks to achieve two fundamental goals:

- To establish vibrant CLS-affiliated student chapters at every law school in the nation and at prominent Christian colleges.
- To nurture CLS student chapters by providing mentors and resources aimed at fostering spiritual growth, compassionate outreach in service to others, and the integration of Christian faith and practice with the profession of law.

In 2008 LSM accomplished the following milestones:

- LSM continued to network, organize and encourage Christian law students and chapters in over 150 law schools across the country.
- LSM and Intervarsity Christian Fellowship (IVCF) graduate and faculty ministries continued to work closely together to reach more law school campuses and law school student chapters, using LSM's resources and IVCF campus workers.

Form 990 p 2: Line 4d Description-1 (Continued)

- LSM partnered with the North American Mission Board and other organizations to sponsor weekend retreats, conferences, and symposia. The total attendance was more than 300 students at regional and national gatherings in Pennsylvania, Chicago, and Washington, DC.
- CLS Law Student Ministries and Regent University continued to work together through the Institute for Christian Legal Studies, designed to promote Christian scholarship and materials.

Form 990 p 2: Line 4d Description-2

Legal Aid Ministries (LAM) - CLS' Legal Aid Ministries include the legal aid and Christian conciliation programs that provide advice and limited assistance for many of the legal and spiritual needs of the poor, in cooperation with Christian churches and faith-based social service providers. CLS encourages and trains Christian volunteer lawyers and other legal professionals to provide basic legal and spiritual counseling, to suggest Biblical conflict resolution, and to organize and conduct quality local legal aid programs. They address family conflict problems, the wrongful denial of jobs, housing, medical or other benefits, and certain minor criminal problems. For example, Elizabeth, a LAM client in 2005, was unable to understand how the police could be taking her children away from her when she had done nothing wrong. Lacking money, only Christian legal aid was willing and able to help her. With the assistance of a volunteer CLS volunteer attorney and several court hearings, the children were returned to her in what the appointed guardian called the worst case of injustice he had seen in 20 years.

- Elizabeth, who is now doing well, is one of an estimated 7,800 indigent clients representing more than 60,000 family members annually served by the CLA staff and volunteer network which in 2008 provided approximately 45,000 volunteer legal service hours, valued to be worth more than an estimated \$8.0 million, having trained more than 850 attorneys and 100 law students, who are now working through 59 projects in 49 cities, 28 states and four countries (USA, Uganda, Kenya, South Africa).
- Project Upgrade - CLA accepted and funded several applications for grants of up to \$5,000 each for local projects that are improving the quality of their service by upgrading their ministry to the poor. Local projects are required to raise matching local donations.

Geographic Scope - CLS has members located in all 50 states and 10 foreign nations. In addition, its Law School Ministries have 165 chapters on different law school campuses throughout the U.S., in addition to several fellowships associated with undergraduate pre-law programs on campuses in the U.S. CLS' Legal Aid Ministries currently sponsors 59 Christian legal aid projects serving 49 cities in 28 states, in addition to four projects in Uganda, Kenya and South Africa helping an estimated 7,800 individuals and families in 2008 that received free legal aid, spiritual help, and Christian conciliation services.

# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>	Name of Exempt Organization <b>CHRISTIAN LEGAL SOCIETY</b>	Employer identification number <b>36-6101090</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>8001 BRADDOCK AVENUE, #300</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SPRINGFIELD VA 22151</b>	

**Check type of return to be filed** (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

● The books are in the care of ▶ FRED L. POTTER

Telephone No. ▶ (703) 642-1070 FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 15, 2009, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:  
▶  calendar year 2008 or  
▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .....	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit .....	<b>3b</b>	\$	0.
<b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .....	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**