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Form **990**

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2007

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

Number and street (or P O box if mail is not delivered to street address) | Room/suite
161 OTTAWA AVE NW No 301

City or town, state or country, and ZIP + 4
GRAND RAPIDS, MI 495032718

D Employer identification number
38-2926822

E Telephone number
(616) 454-3080

F Accounting method ☐ Cash ☑ Accrual ☐ Other (specify) ▶

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☑ No

I Group Exemption Number ▶

M Check ▶ ☐ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Web site: ▶ WWW ACTON ORG

J Organization type (check only one) ▶ ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization is not a 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than 25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 5,190,179

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

Revenue

1	Contributions, gifts, grants, and similar amounts received				
a	Contributions to donor advised funds	1a			
b	Direct public support (not included on line 1a)	1b	4,617,966		
c	Indirect public support (not included on line 1a)	1c			
d	Government contributions (grants) (not included on line 1a)	1d			
e	**Total** (add lines 1a through 1d) (cash $ 4,422,361 noncash $ 195,605)			1e	4,617,966
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	110,901
3	Membership dues and assessments			3	
4	Interest on savings and temporary cash investments			4	85,888
5	Dividends and interest from securities			5	136,298
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) subtract line 6b from line 6a			6c	
7	Other investment income (describe ▶)			7	

		(A) Securities		(B) Other
8a	Gross amount from sales of assets other than inventory	144,061	8a	
b	Less cost or other basis and sales expenses	119,129	8b	
c	Gain or (loss) (attach schedule)	24,932	8c	

d	Net gain or (loss) Combine line 8c, columns (A) and (B)			8d	24,932
9	Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐				
a	Gross revenue (not including $ ______ of contributions reported on line 1b)	9a	38,990		
b	Less direct expenses other than fundraising expenses	9b	92,210		
c	Net income or (loss) from special events Subtract line 9b from line 9a			9c	-53,220
10a	Gross sales of inventory, less returns and allowances	10a	38,106		
b	Less cost of goods sold	10b	7,382		
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c	30,724
11	Other revenue (from Part VII, line 103)			11	17,969
12	**Total revenue** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	4,971,458

Expenses

13	Program services (from line 44, column (B))	13	4,378,125
14	Management and general (from line 44, column (C))	14	396,451
15	Fundraising (from line 44, column (D))	15	399,664
16	Payments to affiliates (attach schedule)	16	
17	**Total expenses** Add lines 16 and 44, column (A)	17	5,174,240

Net Assets

18	Excess or (deficit) for the year Subtract line 17 from line 12	18	-202,782
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	4,704,754
20	Other changes in net assets or fund balances (attach explanation)	20	446,070
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21	4,948,042

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

	Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule) (cash $ ____ noncash $ ____) If this amount includes foreign grants, check here ▶ ☐	22a				
22b	Other grants and allocations (attach schedule) (cash $ 213,040 noncash $ ____) If this amount includes foreign grants, check here ▶ ☐	22b	213,040	213,040		
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25a	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	336,440	289,338	20,186	26,916
b	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c	Compensation and other distributions not icluded above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b and c	26	1,398,054	1,077,319	125,395	195,340
27	Pension plan contributions not included on lines 25a, b and c	27	59,637	45,663	8,020	5,954
28	Employee benefits not included on lines 25a - 27	28	144,321	117,901	11,802	14,618
29	Payroll taxes	29	121,054	95,290	9,780	15,984
30	Professional fundraising fees	30				
31	Accounting fees	31	21,060		21,060	
32	Legal fees	32	15,521		15,521	
33	Supplies	33	23,695	18,882	1,878	2,935
34	Telephone	34	30,034	24,324	3,514	2,196
35	Postage and shipping	35	148,940	112,519	3,215	33,206
36	Occupancy	36	221,425	169,168	34,937	17,320
37	Equipment rental and maintenance	37	140,578	122,220	11,810	6,548
38	Printing and publications	38	178,994	168,245	4,570	6,179
39	Travel	39	276,202	249,705	14,890	11,607
40	Conferences, conventions, and meetings	40	325,078	324,032	700	346
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	115,145	78,471	24,548	12,126
43	Other expenses not covered above (itemize)					
a	CONTRACT SERIVCES	43a	1,082,544	1,029,723	16,500	36,321
b	MEALS AND ENTERTAINMENT	43b	57,846	49,572	4,379	3,895
c	UNRELATED BUSINESS INCOME TAX	43c	53,204		53,204	
d	FURNITURE FIXTURES & EQUIPMENT	43d	8,926	7,216	810	900
e	MISCELLANEOUS EXPENSES	43e	58,216	42,877	9,435	5,904
f	HONORARIUMS	43f	71,770	71,770		
g	ADVERTISING	43g	72,516	70,850	297	1,369
44	**Total functional expenses.** Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13—15)	44	5,174,240	4,378,125	396,451	399,664

Joint Costs. Check ▶ ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ☐ **Yes** ☐ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs $ ____, **(ii)** the amount allocated to Program services $ ____, **(iii)** the amount allocated to Management and general $ ____, and **(iv)** the amount allocated to Fundraising $

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

What is the organization's primary exempt purpose? ▶ EDUCATIONAL AND LITERARY CENTER All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	**Program Service Expenses** (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
a EDUCATION OUR EDUCATION DEPARTMENT CONDUCTS SEMINARS IN THE UNITED STATES AND ABROAD TO EDUCATE BUSINESS EXECUTIVES, ENTREPRENEURS, UNIVERSITY PROFESSORS, RESEARCHERS, AND CURRENT AND FUTURE RELIGIOUS LEADERS OF ALL DENOMINATIONS IN THESE SEMINARS WE EXHORT RELIGIOUS LEADERS TO EMBRACE THE PRINCIPLES OF ECONOMICS AS ANALYTIC TOOLS AS THEY GRAPPLE WITH ECONOMIC ISSUES THAT ARISE IN THEIR MINISTRY, AND WE EXHORT BUSINESS EXECUTIVES AND ENTREPRENEURS TO INTEGRATE THEIR FAITH MORE FULLY INTO THEIR PROFESSIONAL LIVES, TO GIVE OF THEMSELVES MORE UNSELFISHLY IN THEIR COMMUNITIES, AND TO STRIVE AFTER HIGHER STANDARDS OF ETHICAL CONDUCT IN THEIR WORK OUR ANNUAL FLAGSHIP EVENT, ACTON UNIVERSITY, DRAWS SOME FOUR HUNDRED PEOPLE FROM DOZENS OF COUNTRIES (Grants and allocations $ 107,587) If this amount includes foreign grants, check here ▶ ☐	1,420,502
b RESEARCH OUR RESEARCH DEPARTMENT PUBLISHES THE JOURNAL OF MARKETS AND MORALITY, A WIDELY RESPECTED AND CITED REFEREED ACADEMIC JOURNAL THAT EXPLORES IDEAS IN THE INTERDISCIPLINARY NICHE THAT BRINGS TOGETHER ECONOMICS, THEOLOGY, AND PHILOSOPHY ADDITIONALLY, WE PUBLISH MONOGRAPHS ON ECONOMIC ISSUES THAT HAVE DIRECT IMPACT ON CHRISTIAN THEOLOGY THROUGH A COLLECTION CALLED THE CHRISTIAN SOCIAL THOUGHT SERIES, AND MONOGRAPHS THAT INTEGRATE NATURAL LAW THEORY AND ECONOMIC THOUGHT THROUGH THE ETHICS AND ECONOMICS SERIES OUR RESEARCH FELLOWS ALSO PUBLISH ACADEMIC ARTICLES IN A VARIETY OF ACADEMIC JOURNALS AND DELIVER THEIR WORK AT ACADEMIC CONFERENCES AROUND THE WORLD WITH THE GOAL OF FURTHER PENETRATING THE ACADEMY WITH OUR IDEAS FINALLY, ACTON'S RESEARCH DEPARTMENT MANAGES ACTON'S SCHOLARSHIP PROGRAMS THE ANNUAL NOVAK AWARD ACKNOWLEDGES AND REWARDS NEW RESEARCH INTO THE RELATIONSHIP BETWEEN RELIGION, ECONOMIC FREEDOM, AND THE FREE AND VIRTUOUS SOCIETY ADDITIONAL ACADEMIC FELLOWSHIPS AND TRAVEL GRANTS ARE AWARDED TO PROMISING SEMINARIANS AND GRADUATE STUDENTS WHO ARE WORKING TO ARTICULATE THE CONNECTION BETWEEN ECONOMIC LIBERTY AND RELIGIOUS VALUES (Grants and allocations $ 85,478) If this amount includes foreign grants, check here ▶ ☐	636,474
c MEDIA MEDIA EXTENDS THE INSTITUTE'S ACADEMIC WORK, TRANSLATING IT FOR GENERAL AUDIENCES OUR ACTIVITIES RANGE FROM MAINTAINING A LARGE WEBSITE AND BLOG, TO THE PRODUCTION OF DOCUMENTARIES, VIDEO CURRICULA, AND SHORT FILMS OUR FIRST DOCUMENTARY, THE CALL OF THE ENTREPRENEUR, HAS APPEARED ACROSS THE COUNTRY, EVERYWHERE FROM UNIVERSITY CAMPUSES TO CHURCHES AND PBS AFFILIATES OUR STAFF AND FELLOWS APPEAR FREQUENTLY ON RADIO AND TELEVISION, AND PUBLISH OP-EDS AND TRADE PRESS BOOKS ACTON MEDIA ALSO PUBLISHES A QUARTERLY MAGAZINE, RELIGION & LIBERTY, WHICH ENGAGES ISSUES IN RELIGION, POLITICS, ECONOMICS, LITERATURE, AND CULTURE WE CONDUCT TWO ANNUAL PRIZE COMPETITIONS THE CATHOLIC HIGH SCHOOL HONOR ROLL, AND THE SAMARITAN AWARD FOR PROMOTING EFFECTIVE COMPASSION AND AS PART OF ACTON'S INFORMATION OUTREACH PROGRAM, WE PUBLISH TRANSCRIPTS AND TAPES OF PROMINENT GUEST SPEAKERS WE HAVE INVITED TO OUR SPECIAL EVENTS, ALONG WITH TV AND RADIO DISCUSSIONS IN WHICH WE PARTICIPATED THESE ARE AVAILABLE THROUGH THE ACTON WEBSITE AND BOOKSHOPPE (Grants and allocations $ 19,975) If this amount includes foreign grants, check here ▶ ☐	2,321,149
d (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) . . . . ▶	4,378,125

Part IV Balance Sheets *(See the instructions.)*

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash—non-interest-bearing			23,040	45	11,725
46 Savings and temporary cash investments			2,563,963	46	1,845,604
47a Accounts receivable	47a	36,010			
b Less allowance for doubtful accounts	47b		2,144	47c	36,010
48a Pledges receivable	48a	710,162			
b Less allowance for doubtful accounts	48b		237,188	48c	710,162
49 Grants receivable				49	
50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
51a Other notes and loans receivable (attach schedule)	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			24,162	52	32,208
53 Prepaid expenses and deferred charges			27,578	53	10,649
54a Investments—publicly-traded securities ▶ ☐ Cost ☑ FMV			201,593	54a	241,597
b Investments—other securities (attach schedule) ▶ ☐ Cost ☑ FMV			1,575,833	54b	1,808,829
55a Investments—land, buildings, and equipment basis	55a				
b Less accumulated depreciation (attach schedule)	55b			55c	
56 Investments—other (attach schedule)				56	
57a Land, buildings, and equipment basis	57a	1,495,985			
b Less accumulated depreciation (attach schedule)	57b	955,006	192,514	57c	540,979
58 Other assets, including program-related investments (describe ▶)				58	
59 **Total assets** (must equal line 74) Add lines 45 through 58			4,848,015	59	5,237,763
Liabilities					
60 Accounts payable and accrued expenses			129,840	60	279,156
61 Grants payable				61	
62 Deferred revenue				62	3,900
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ▶)			13,421	65	6,665
66 **Total liabilities** Add lines 60 through 65			143,261	66	289,721
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted			3,609,026	67	3,527,033
68 Temporarily restricted			1,095,728	68	1,421,009
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** Add lines 67 through 69 **or** lines 70 through 72 (Column (A) **must** equal line 19 and column (B) **must** equal line 21)			4,704,754	73	4,948,042
74 **Total liabilities and net assets / fund balances** Add lines 66 and 73			4,848,015	74	5,237,763

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	5,221,526
b	Amounts included on line **a** but not on Part I, line 12				
1	Net unrealized gains on investments	b1	250,068		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify)	b4			
	Add lines **b1** through **b4**			b	250,068
c	Subtract line **b** from line **a**			c	4,971,458
d	Amounts included on Part I, line 12, but not on line **a**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2			
	Add lines **d1** and **d2**			d	250,068
e	**Total revenue** (Part I, line 12) Add lines **c** and **d** ▶			e	4,971,458

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements			a	5,174,240
b	Amounts included on line **a** but not on Part I, line 17				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify)	b4			
	Add lines **b1** through **b4**			b	
c	Subtract line **b** from line **a**			c	5,174,240
d	Amounts included on Part I, line 17, but not on line **a:**				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2			
	Add lines **d1** and **d2**			d	
e	**Total expenses** (Part I, line 17) Add lines **c** and **d** ▶			e	5,174,240

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	**(B)** Title and average hours per week devoted to position	**(C)** Compensation **(If not paid, enter -0-.)**	**(D)** Contributions to employee benefit plans & deferred compensation plans	**(E)** Expense account and other allowances
See Additional Data Table				

Part V-A	**Current Officers, Directors, Trustees, and Key Employees** *(continued)*		**Yes**	**No**
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 13			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	**75b**		No
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" ▶	**75c**		No
	If "Yes," attach a statement that includes the information described in the instructions			
d	Does the organization have a written conflict of interest policy?	**75d**	Yes	

Part V-B **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	**(B)** Loans and Advances	**(C)** Compensation (If not paid enter -0-)	**(D)** Contributions to employee benefit plans and deferred compensation plans	**(E)** Expense account and other allowances

Part VI	**Other Information** *(See the instructions.)*		**Yes**	**No**
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	**76**		No
77	Were any changes made in the organizing or governing documents but not reported to the IRS?	**77**		No
	If "Yes," attach a conformed copy of the changes			
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	**78a**	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	**78b**	Yes	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	**79**		No
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?	**80a**		No
b	If "Yes," enter the name of the organization ▶ ____________ and check whether it is ☐ exempt **or** ☐ nonexempt			
81a	Enter direct or indirect political expenditures (See line 81 instructions) **81a**			
b	Did the organization file **Form 1120-POL** for this year?	**81b**		No

Part VI Other Information *(continued)*

			Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	Yes	
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b		
	If "Yes," was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year			
c	Dues assessments, and similar amounts from members 85c			
d	Section 162(e) lobbying and political expenditures 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	*501(c)(7) orgs.* Enter **a** Initiation fees and capital contributions included on line 12 86a			
b	Gross receipts, included on line 12, for public use of club facilities 86b			
87	*501(c)(12) orgs.* Enter **a** Gross income from members or shareholders 87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b			
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX	88a		No
b	At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI	88b		No
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0			
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶			
e	*All organizations.* At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	89e		No
f	*All organizations.* Did the organization acquire direct or indirect interest in any applicable insurance contract?	89f		No
g	*For supporting organizations and sponsoring organizations maintaining donor advised funds.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		No

90a List the states with which a copy of this return is filed ▶ MI

b Number of employees employed in the pay period that includes March 12, 2007 (See instructions) **90b** 33

91a The books are in care of ▶ KRIS MAUREN Telephone no ▶ (616) 454-3080

Located at ▶ 161 OTTAWA AVE NW GRAND RAPIDS, MI ZIP + 4 ▶ 495032718

			Yes	No
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)?	91b	Yes	

If "Yes," enter the name of the foreign country ▶ IT

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts

Part VI Other Information *(continued)*

			Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the United States?	91c	Yes	
	If "Yes," enter the name of the foreign country ▶ IT			
92	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041**—Check here . . . . ▶ ☐			
	and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶	92		

Part VII Analysis of Income-Producing Activities ***(See the instructions.)***

Note: *Enter gross amounts unless otherwise indicated.*	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a SPEAKING ENGAGEMENTS					19,600
b CONFERENCE FEES					68,063
c SUBSCRIPTIONS AND PUBLICATIONS					16,346
d CALL OF THE ENTREPRENEUR - DVD					6,892
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . .					
95 Interest on savings and temporary cash investments			14	85,888	
96 Dividends and interest from securities . . .			14	136,298	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	24,932	
101 Net income or (loss) from special events . .			01	-53,220	
102 Gross profit or (loss) from sales of inventory					30,724
103 Other revenue a AWARDS			01	10,000	
b PROMOTIONAL REIMBURSEMENT			01	7,931	
c MISCELLANEOUS			01	38	
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . .				211,867	141,625

105 **Total** (add line 104, columns (B), (D), and (E)) . . . . ▶ 353,492

Note: *Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes ***(See the instructions.)***

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	See Additional Data Table

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities ***(See the instructions.)***

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts ***(See the instructions.)***

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . ☐ **Yes** ☑ **No**

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . ☐ **Yes** ☑ **No**

NOTE: *If "Yes" to **(b)**, file Form 8870 **and** Form 4720 (see instructions).*

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

		Yes	No
106	Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

		Yes	No
107	Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity		

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

		Yes	No
108	Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?		

Please Sign Here

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

****** — 2008-06-11
Signature of officer — Date

ROBERT SIRICO PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-empolyed ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4	BEENE GARTER LLP 50 MONROE AVE NW SUITE 600 GRAND RAPIDS, MI 495032679		EIN Phone no (616) 235-5200

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2007

Name of the organization
ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

Employer identification number
38-2926822

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SAMUAL GREGG 161 OTTAWA AVE NW GRAND RAPIDS, MI 49503	STAFF 50 00	88,469	4,468	0
JAY RICHARDS 161 OTTAWA AVE NW GRAND RAPIDS, MI 49503	STAFF 50 00	84,999	2,975	0
MICHAEL MILLER 161 OTTAWA AVE NW GRAND RAPIDS, MI 49503	STAFF 50 00	79,250	5,210	0
JOHN COURETAS 161 OTTAWA AVE NW GRAND RAPIDS, MI 49503	STAFF 50 00	72,700	1,133	0
JONATHON WITT 161 OTTAWA AVE NW GRAND RAPIDS, MI 49503	STAFF 50 00	70,000	0	0
Total number of other employees paid over $50,000 ▶	3			

Part II-A **Compensation of the Five Highest Paid Independent Contractors for Professional Services**
(See page 2 of the instructions. List each one (whether individual or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services ▶		

Part II-B **Compensation of the Five Highest Paid Independent Contractors for Other Services**
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
COLDWATER MEDIA LLC 300 GENERAL PALMER DR PALMER LAKE, CO 80133	FILM PRODUCTION	556,176
BOUMA CONSTRUCTION INC 4101 ROGER B CHAFFEE MEMORIAL BLVD SE GRAND RAPIDS, MI 49548	OFFICE RENOVATION	175,609
CREATIVE RESPONSE CONCEPTS 2760 EISENHOWER AVE 4TH FLOOR ALEXANDRIA, VA 22314	PUBLIC RELATIONS	131,588
VIA DESIGN INC 44 GRANDVILLE AVE SW GRAND RAPIDS, MI 49503	OFFICE RENOVATION	63,699
Total number of other contractors receiving over $50,000 for other services ▶		

Part III Statements About Activities (See page 2 of the instructions.)

				Yes	No
1		During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶$ ______ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1		No
		Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2		During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
	a	Sale, exchange, or leasing property?	2a		No
	b	Lending of money or other extension of credit?	2b		No
	c	Furnishing of goods, services, or facilities?	2c		No
	d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	Yes	
	e	Transfer of any part of its income or assets?	2e		No
3a		Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)	3a	Yes	
	b	Did the organization have a section 403(b) annuity plan for its employees?	3b		No
	c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement	3c		No
	d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		No
4a		Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a	Yes	
	b	Did the organization make any taxable distributions under section 4966?	4b		
	c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		

d Enter the total number of donor advised funds owned at the end of the tax year ▶ ______

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ ______

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☐ An organization that normally receives **(1) more than 331/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and **(2) no more than 331/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I ☐ Type II ☐ Type III - Functionally Integrated ☐ Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents? Yes	No	(e) Amount of support?
Total				▶	

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

	Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15	Gifts, grants, and contributions received (Do not include unusual grants See line 28)	4,967,436	3,625,262	3,337,266	3,663,366	15,593,330
16	Membership fees received					0
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	124,620	93,984	64,698	56,620	339,922
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	163,226	171,883	173,063	101,979	610,151
19	Net income from unrelated business activities not included in line 18					0
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21	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					0
22	Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	27,070				27,070
23	Total of lines 15 through 22	5,282,352	3,891,129	3,575,027	3,821,965	16,570,473
24	Line 23 minus line 17	5,157,732	3,797,145	3,510,329	3,765,345	16,230,551
25	Enter 1% of line 23	52,824	38,911	35,750	38,220	

26 **Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶ **26a** 324,611

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b** 1,615,062

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ **26c** 16,230,551

d Add Amounts from column (e) for lines 18 610,151 19 0 22 ____ 26b 1,615,062 ▶ **26d** 2,252,283

e Public support (line 26c minus line 26d total) ▶ **26e** 13,978,268

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** 8612 32 %

27 **Organizations described on line 12:** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " **Do not file this list with your return.** Enter the sum of such amounts for each year

(2006) ____ (2005) ____ (2004) ____ (2003) ____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2006) ____ (2005) ____ (2004) ____ (2003) ____

c Add Amounts from column (e) for lines 15 ____ 16 ____ 17 ____ 20 ____ 21 ____ ▶ **27c**

d Add Line 27a total ____ and line 27b total ____ ▶ **27d**

e Public support (line 27c total minus line 27d total) ▶ **27e**

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f**

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g**

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h**

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group Check ▶ **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table—	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

If the amount on line 40 is—	The lobbying nontaxable amount is—
Not over $500,000	20% of the amount on line 40
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

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*

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 instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2007	**(b)** 2006	**(c)** 2005	**(d)** 2004	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines **c** through **h.**)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	**51a(i)**		No
(ii) Other assets	**a(ii)**		No
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	**b(i)**		No
(ii) Purchases of assets from a noncharitable exempt organization	**b(ii)**		No
(iii) Rental of facilities, equipment, or other assets	**b(iii)**		No
(iv) Reimbursement arrangements	**b(iv)**		No
(v) Loans or loan guarantees	**b(v)**		No
(vi) Performance of services or membership or fundraising solicitations	**b(vi)**		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**c**		No

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ **Yes** ☑ **No**

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Additional Data

Software ID:
Software Version:
EIN: 38-2926822
Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
REV ROBERT A SIRICO 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	PRESIDENT 40 00	161,500	6,720	0
DAVID HUMPHREYS 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	CHAIRMAN 1 00	0	0	0
FRANK HANNA III 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	VICE CHAIRMAN 1 00	0	0	0
DAVID MILROY 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	TREASURER 1 00	0	0	0
DR ALEJANDRO CHAFUEN 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	SECRETARY 1 00	0	0	0
ROBERT COSTELLO 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
DR GAYLEN BYKER 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
BARRY CONNER 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
JC HUIZENGA 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
SIDNEY JANSMA 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
JOHN KENNEDY III 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
KENNETH MURASKI 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
REV REN BROEKHUIZEN 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 1 00	0	0	0
KRIS MAUREN 161 OTTAWA AVE NW SUITE 301 GRAND RAPIDS, MI 49503	DIRECTOR 60 00	161,500	6,720	0

Form 990, Part VIII - Relationship of Activities to the Accomplishment of Exempt Purposes:

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	EDUCATIONAL LECTURES AROUND THE WORLD PRESENTED BY INSTITUTE STAFF
93A	MEMBERS IN WHICH HONORARIA IS PAID DIRECTLY TO THE INSTITUTE
93B	EDUCATIONAL SEMINARS FOR RELIGIOUS LEADERS OF ALL DENOMINATIONS,
93B	BUSINESS EXECUTIVES, ENTREPRENEURS, UNIVERSITY PROFESSORS, AND
93B	ACADEMIC RESEARCHERS
93C	SALE OF EDUCATIONAL AND SCHOLARLY JOURNALS RELATED TO MISSION
93D	DVD SALES ON DOCUMENTARY DESIGNED TO PROVIDE AN INTELLECTUALLY AND
93D	EMOTIONALLY PERSUASIVE PLATFORM FOR ACTON THEMES
102	THE INSTITUTE OPERATES A BOOKSTORE TO PROMOTE AND SELL ITS OWN
102	PUBLICATIONS, IN ADDITION TO OUTSIDE PUBLICATIONS, RELATED TO OUR
102	MISSION AND PROGRAM OUTREACH AREAS

TY 2007 Cash Grants Paid Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Class of Activity	Recipient's name	Address	Amount	Relationship
NOVAK AWARD	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	10,000	NA
SAMARITAN AWARD	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	12,000	NA
CATHOLIC HS HONOR ROLL	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	1,500	NA
TRAVEL SCHOLARSHIPS FOR STUDENT CONFERNCE	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	51,604	NA
RESEARCH FELLOWSHIP AND TRAVEL GRANTS	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	79,736	NA
AFFILIATE GRANTS	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	48,300	NA
CHARITABLE CONTRIBUTIONS	VARIOUS	C/O 161 OTTAWA AVE NW GRAND RAPIDS, MI 495032718	9,900	NA

TY 2007 Depreciation and Depletion Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Asset	Amount
EQUIPMENT	47,039
SOFTWARE	29,764
LIBRARY BOOKS	3,783
FURNITURE & FIXTURES	12,461
LEASEHOLD IMPROVEMENTS	22,098

TY 2007 Gain/Loss from Sale of Public Securities Schedule

Name:	ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY
EIN:	38-2926822
Gross Sales Price:	144,061
Basis:	119,129
Sales Expenses:	0
Total (net):	24,932

TY 2007 Investments - Securities Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Description	Book Value	Cost/FMV
COMMON STOCK OF PRIVATELY HELD CORPORATION	1,768,000	F
CHARITABLE REMAINDER TRUST	40,829	F

TY 2007 Land etc. Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
EQUIPMENT	385,614	226,052	159,562
SOFTWARE	367,733	366,068	1,665
LIBRARY BOOKS	47,439	44,327	3,112
FURNITURE & FIXTURES	229,098	95,874	133,224
LEASEHOLD IMPROVEMENTS	466,101	222,685	243,416

TY 2007 Other Changes in Net Assets Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Description	Amount
PRIOR PERIOD ADJUSTMENT TO RECORD PROMISES TO GIVE	196,002
UNREALIZED GAIN ON VALUE OF INVESTMENTS	250,068

TY 2007 Other Liabilities Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Description	Beginning of Year Amount	End of Year Amount
ANNUITIES PAYABLE	13,421	6,665

TY 2007 Special Events Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
ANNUAL DINNER	147,100	108,110	38,990	92,210	-53,220

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TY 2007 Other Income Schedule

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Description	2006	2005	2004	2003	Total
SPECIAL EVENT REVENUE	27,070				27,070

TY 2007 Scholarship Award Statement

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Statement: SAMARITAN AWARD - RECOGNIZES AND REWARDS PRIVATELY FUNDED ORGANIZATIONS THAT EXEMPLIFY EFFECTIVE COMPASSION. LORD ACTON ESSAY CONTEST - INTENDED TO ENCOURAGE REFLECTION ON THE PUBLIC ROLE OF RELIGION IN FOSTERING AND SECURING A SOCIETY OF FREE AND RESPONSIBLE INDIVIDUALS. NOVAK AWARD - ACKNOWLEDGES AND REWARDS OUTSTANDING NEW RESEARCH INTO THE INTERRELATION OF RELIGION AND ECONOMIC LIBERTY. TRAVEL SCHOLARSHIPS FOR STUDENT CONFERENCES- AVAILABLE TO INDIVIDUALS ATTENDING OUR STUDENT CONFERENCES. RESEARCH, FELLOWSHIP AND TRAVEL GRANTS - AVAILABLE TO STUDENTS WHO SHOW OUTSTANDING PROMISE IN INTEGRATING RELIGIOUS IDEAS WITH CORE PRINCIPLES OF THE CLASSICAL LIBERAL TRADITION.

TY 2007 Self Dealing Statement

Name: ACTON INSTITUTE FOR THE STUDY OF RELIGION AND LIBERTY

EIN: 38-2926822

Line Number	Explanation
2d	SEE FORM 990, PART V