Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2001

Open to Public Inspection

A For the 2001 calendar year, or tax year period beginning SEP 1, 2001 and ending AUG 31, 2002

B Check if applicable: [X] 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: Institute for Humane Studies

Number and street (or P O box if mail is not delivered to street address): 3301 N. Fairfax Drive — Room/suite: 440

City or town, state or country, and ZIP + 4: Fairfax, VA 22201-4411

D Employer identification number: 94-1623852

E Telephone number: 703-993-4880

F Accounting method [ ] Cash [X] 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 [X] No

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

H(c) Are all affiliates included? N/A [ ] Yes [ ] No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Enter 4-digit GEN ▶

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

G Web site ▶www.theihs.org

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

K Check here ▶ [ ] if the organization s gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return**

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,327,465.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a 3,233,523.		
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash $ 3,194,087. noncash $ 39,436.)		1d	3,233,523.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	30,117.
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	24,280.
	5	Dividends and interest from securities		5	
	6 a	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	
	8 a	Gross amount from sale of assets other than inventory	(A) Securities 39,436. / 8a / (B) Other		
	b	Less cost or other basis and sales expenses	39,436. / 8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B)) Stmt 1		8d	
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including $ ____ of contributions reported on line 1a)	9a		
	b	Less direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)		9c	
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c	
	11	Other revenue (from Part VII, line 103)		11	109.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	3,288,029.
Expenses	13	Program services (from line 44, column (B))		13	2,622,306.
	14	Management and general (from line 44, column (C))		14	180,566.
	15	Fundraising (from line 44, column (D))		15	484,547.
	16	Payments to affiliates (attach schedule)		16	
	17	**Total expenses** (add lines 16 and 44, column (A))		17	3,287,419.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	610.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	2,201,404.
	20	Other changes in net assets or fund balances (attach explanation)		20	0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	2,202,014.

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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

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
22 Grants and allocations (attach schedule) cash $481,263. noncash $	22	481,263.	481,263.	Statement 6	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	263,766.	140,031.	74,016.	49,719.
26 Other salaries and wages	26	678,231.	609,053.	37,163.	32,015.
27 Pension plan contributions	27				
28 Other employee benefits	28	49,065.	39,017.	5,791.	4,257.
29 Payroll taxes	29	65,307.	51,933.	7,708.	5,666.
30 Professional fundraising fees	30				
31 Accounting fees	31	21,782.		21,782.	
32 Legal fees	32	5,456.	5,177.	279.	
33 Supplies	33	17,614.	12,676.	1,441.	3,497.
34 Telephone	34	13,892.	10,880.	1,700.	1,312.
35 Postage and shipping	35	263,497.	60,424.	629.	202,444.
36 Occupancy	36	138,708.	110,245.	13,358.	15,105.
37 Equipment rental and maintenance	37	14,327.	11,399.	1,450.	1,478.
38 Printing and publications	38	261,129.	98,168.	120.	162,841.
39 Travel	39	117,175.	116,253.	868.	54.
40 Conferences, conventions, and meetings	40	672,576.	669,921.	2,649.	6.
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	44,218.	35,145.	4,257.	4,816.
43 Other expenses not covered above (itemize)					
a	43a				
b	43b				
c	43c				
d	43d				
e See Statement 2	43e	179,413.	170,721.	7,355.	1,337.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	3,287,419.	2,622,306.	180,566.	484,547.

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

What is the organization's primary exempt purpose? ▶ See Statement 3

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 See Statement 4 (Grants and allocations $ 103,796.)	472,955.
b See Statement 5 (Grants and allocations $)	465,360.
c Fellowship program - Provides scholarships for outstanding students who integrate liberty into their academic pursuits, and who have the potential to advance a free society in their careers. (Grants and allocations $ 334,000.)	409,702.
d Public affairs program - Seeks to inform alumni, faculty, and supporters about the efforts of the Institute and build communication that develops a network of individuals interested in liberty. (Grants and allocations $)	399,897.
e Other program services (attach schedule) Statement 7 (Grants and allocations $ 43,467.)	874,392.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	2,622,306.

Part IV Balance Sheets

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			200.	45	175,474.
46 Savings and temporary cash investments			1,276,488.	46	944,340.
47 a Accounts receivable	47a	225,159.			
b Less allowance for doubtful accounts	47b		166,277.	47c	225,159.
48 a Pledges receivable	48a				
b Less allowance for doubtful accounts	48b			48c	
49 Grants receivable			472,260.	49	806,090.
50 Receivables from officers, directors, trustees, and key employees				50	
51 a Other notes and loans receivable	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			71,740.	53	16,877.
54 Investments - securities ▶ ☐ Cost ☐ FMV				54	
55 a Investments - land, buildings, and equipment basis	55a				
b Less accumulated depreciation	55b			55c	
56 Investments - other See Statement 8			120,000.	56	120,000.
57 a Land, buildings, and equipment basis	57a	462,901.			
b Less accumulated depreciation	57b	299,924.	197,691.	57c	162,977.
58 Other assets (describe ▶)				58	
59 **Total assets** (add lines 45 through 58) (must equal line 74)			2,304,656.	59	2,450,917.
Liabilities					
60 Accounts payable and accrued expenses			94,057.	60	222,162.
61 Grants payable				61	
62 Deferred revenue				62	
63 Loans from officers, directors, trustees, and key employees				63	
64 a Tax-exempt bond liabilities				64a	
b Mortgages and other notes payable				64b	
65 Other liabilities (describe ▶ Gift annuity)			9,195.	65	26,741.
66 **Total liabilities** (add lines 60 through 65)			103,252.	66	248,903.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted			1,296,014.	67	1,487,861.
68 Temporarily restricted			804,040.	68	611,465.
69 Permanently restricted			101,350.	69	102,688.
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, column (B) must equal line 21)			2,201,404.	73	2,202,014.
74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			2,304,656.	74	2,450,917.

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	3,288,029.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	3,288,029.
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	3,288,029.

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

a	Total expenses and losses per audited financial statements	a	3,287,419.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	3,287,419.
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	3,287,419.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(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	(E) Expense account and other allowances
See Statement 9		263,766.	10,177.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule ▶ [X] Yes [ ] No Stmt 10

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Part VI Other Information

				Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		79		X
80 a	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	X	
b	If "Yes," enter the name of the organization ▶ Mercatus Center, Inc. and check whether it is [X] exempt OR [ ] nonexempt				
81 a	Enter direct or indirect political expenditures See line 81 instructions	81a 0.			
b	Did the organization file Form 1120-POL for this year?		81b		X
82 a	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		X
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 N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	84a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		
85	*501(c)(4), (5), or (6) organizations* a Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	N/A	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 for the prior year				
c	Dues, assessments, and similar amounts from members	85c N/A			
d	Section 162(e) lobbying and political expenditures	85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
86	*501(c)(7) organizations* Enter a *Initiation fees and capital contributions included on line 12*	86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities	86b N/A			
87	*501(c)(12) organizations* Enter a Gross income from members or shareholders	87a N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b N/A			
88	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		88		X
89 a	*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) organizations* 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		X
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	▶ 0.			
90 a	List the states with which a copy of this return is filed ▶ California				
b	Number of employees employed in the pay period that includes March 12, 2001	90b 22			

91 The books are in care of ▶ The Organization Telephone no ▶ (703) 993-4880

Located at ▶ 3301 N. Fairfax Drive, Ste 440, Arlington, VA ZIP + 4 ▶ 22201-4411

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 N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a Administrative fees					30,117.
b					
c					
d					
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	24,280.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not 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					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a Other income					109.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		24,280.	30,226.

105 Total (add line 104, columns (B), (D), and (E)) ▶ 54,506.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

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	Fees for applying for fellowships, seminars and conferences in relation to the Institute's educational mission.
103a	Other revenue generated for the accomplishment of the organization's exempt purpose.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(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
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33.)

(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).*

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.

▶ [signature] Signature of officer | 4-3-03 Date | ▶ GARY LEFF TREASURER Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ [signature] CPA | Date 4/2/03 | Check if self-employed ▶ ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Raffa, P.C.
1899 L Street, NW, Suite 600
Washington, DC 20036

EIN ▶

Phone no. ▶ (202) 822-5000

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SCHEDULE A
(Form 990 or 990-EZ)

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 Section 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

2001

Name of the organization: Institute for Humane Studies

Employer identification number: 94 1623852

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
Damon Chetson, 3301 North Fairfax Dr, Suite 440, Arlington, VA 22201-4411	Program Dir. 40 hrs/wk	55,667.	3,064.	

Total number of other employees paid over $50,000 ▶ 0

Part II **Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions List each one (whether individuals 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 ▶ 0

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, including 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 activites ▶ $ ______ $ ______ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1		X
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 of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? See Part V, Form 990	2d	X	
e Transfer of any part of its income or assets?	2e		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)	3	X	
4 Do you have a section 403(b) annuity plan for your employees?	4	X	

Note *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments* See Statement 11

Part IV **Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions)

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 33 1/3%** 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 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (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 supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28.)	2,396,974.	2,377,973.	2,102,497.	1,402,377.	8,279,821.
16 Membership fees received					
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	12,424.	163,586.	11,767.	14,109.	201,886.
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	58,382.	84,182.	86,310.	99,865.	328,739.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	1,211.		See Statement 12		1,211.
23 Total of lines 15 through 22	2,468,991.	2,625,741.	2,200,574.	1,516,351.	8,811,657.
24 Line 23 minus line 17	2,456,567.	2,462,155.	2,188,807.	1,502,242.	8,609,771.
25 Enter 1% of line 23	24,690.	26,257.	22,006.	15,164.	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 ▶ 26a 172,195.

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 1997 through 2000 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the total of all these excess amounts ▶ 26b 1,632,743.

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c 8,609,771.

d Add Amounts from column (e) for lines 18 328,739. 19 ______ 22 1,211. 26b 1,632,743. ▶ 26d 1,962,693.

e Public support (line 26c minus line 26d total) ▶ 26e 6,647,078.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 77.2039%

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 N/A

(2000) (1999) (1998) (1997)

b For any amount included in line 17 that was received from each peson (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 11, 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. N/A

(2000) (1999) (1998) (1997)

c Add Amounts from column (e) for lines 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ ▶ 27c N/A

d Add Line 27a total ______ and line 27b total ______ ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test Enter amount on line 23, column (e) ▶ 27f N/A

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

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

28 **Unusual Grants.** For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, 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

None

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

		Line	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 a 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.)			
34 a	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		

Schedule A (Form 990 or 990-EZ) 2001

123131
12 29 01

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions) N/A

(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
		N/A	
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 -			
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	41		
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			
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		
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				N/A
Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B **Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions) N/A

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)			0.

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)		X
(ii) Other assets	a(ii)		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

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 N/A

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

52 a 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 N/A

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

Institute for Humane Studies
Form 990, Part II, Line 42 - Depreciation expense
Form 990, Part IV, Line 57 - Land, Buildings, and Equipment
Year Ended August 31, 2002 **EIN: 94-1623852**

ASSETS

	Beginning of Year	Additions	Disposals	End of Year
Office Furniture and Equipment	328,397	9,504	-	337,901
Leasehold Improvements	125,000	-	-	125,000
Total	453,397	9,504	-	462,901

ACCUMULATED DEPRECIATION

	Beginning of Year	Current Year Depreciation	Disposals	End of Year
Office Furniture and Equipment	226,540	31,718	-	258,258
Leasehold Improvements	29,166	12,500	-	41,666
Total	255,706	44,218	-	299,924

Note: Property and equipment are stated at cost and are depreciated using the straight-line method over estimated useful lives of five to ten years, with no salvage value Leasehold improvements are recorded at cost and amortized using the straight-line method over their estimated useful lives or the remaining lease term, whichever is shorter

Form 990 Gain (Loss) From Publicly Traded Securities Statement 1

Description	Gross Sales Price	Cost or Other Basis	Expense of Sale	Net Gain or (Loss)
Sale of stocks	39,436.	39,436.	0.	0.
To Form 990, Part I, line 8	39,436.	39,436.	0.	0.

Form 990 Other Expenses Statement 2

Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
Miscellaneous	48,995.	41,850.	6,568.	577.
Insurance	6,974.	5,543.	671.	760.
Promotion and advertising	3,810.	3,810.		
Books and subscriptions	20,624.	20,508.	116.	
Professional fees	99,010.	99,010.		
Total to Fm 990, ln 43	179,413.	170,721.	7,355.	1,337.

Form 990 Statement of Organization's Primary Exempt Purpose Part III Statement 3

Explanation

The Institute discovers, develops, and supports students, scholars, and other intellectuals who maintain the highest standard of academic excellence and who share an interest in the principles of the classical liberal tradition.

Form 990 — Statement of Program Service Accomplishments — Statement 4

Description of Program Service One

Communicators program - Assists young people interested in a career in policy, journalism, and creative media. The program accomplishes this through summer internships, strategic grants, educational seminars, and hands-on practical workshops.

	Grants	Expenses
To Form 990, Part III, line a	103,796.	472,955.

Form 990 — Statement of Program Service Accomplishments — Statement 5

Description of Program Service Two

Seminar program - Allows college students interested in learning more about the ideas of freedom in an interdisciplinary manner, incorporating philosophy, economics, law, history, political science, and other fields.

	Grants	Expenses
To Form 990, Part III, line b		465,360.

Form 990 — Cash Grants and Allocations — Statement 6

Classification	Donee's Name	Donee's Address	Donee's Relationship	Amount
Total grants	See attachment		None	481,263.
Total Included on Form 990, Part II, line 22				481,263.

Form 990 — Other Program Services — Statement 7

Description	Grants and Allocations	Expenses
Academic program	43,295.	397,158.
Outreach program	172.	367,769.
Program management		109,465.
Total to Form 990, Part III, line e	43,467.	874,392.

Form 990 — Other Investments — Statement 8

Description	Valuation Method	Amount
1000 shares of common stock of a privately held corporation	Cost	120,000.
Total to Form 990, Part IV, line 56, Column B		120,000.

Form 990 Part V - List of Officers, Directors, Trustees and Key Employees Statement 9

Name and Address	Title and Avrg Hrs/Wk	Compen-sation	Employee Ben Plan Contrib	Expense Account
Marty Zupan 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	President 40 hrs/wk	118,333.	3,064.	0.
Kevin Gentry 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Vice President 16 hrs/wk	68,698.	3,372.	0.
Mary Dillon (9/1/01-12/15/01) 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Secretary/Treasurer 20 hrs/wk	12,207.	447.	0.
Charles G. Koch 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Chairman < 1 hr/wk	0.	0.	0.
Tyler Cowen 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Vice Chairman < 1 hr/wk	0.	0.	0.
John Blundell 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Timothy Otis Browne 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Richard H. Fink 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Jerome M. Fullinwider 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.

David C. Humphreys 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Arthur V. Neis 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Eric S. O'Keefe 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
William O. Sumner 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
James Arthur Pope 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Roger D. Silk 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Director < 1 hr/wk	0.	0.	0.
Gary D. Leff (3/19/02-8/31/02) 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Secretary/Treasurer 20 hrs/wk	38,000.	1,532.	0.
Paul Edwards (9/1/01-2/15/02) 3301 North Fairfax Drive, Suite 440 Arlington, VA 22201-4411	Vice President 26 hrs/wk	26,528.	1,762.	0.
Totals Included on Form 990, Part V		263,766.	10,177.	0.

Form 990	Part V - Officer Compensation from Related Organizations	Statement 10

Officer's Name	Name of Related Organization	Compen-sation	Employee Ben Plan Contrib	Expense Account
Kevin Gentry	Mercatus Center, Inc.	100,779.	5,058.	0.

Schedule A	Explanation of Qualifications to Receive Payments Part III, Line 3	Statement 11

See attached list for details

Schedule A	Other Income	Statement 12

Description	2000 Amount	1999 Amount	1998 Amount	1997 Amount
Other income	1,211.	0.	0.	0.
Total to Schedule A, line 22	1,211.	0.	0.	0.

IHS Fiscal Year 2002
Criteria for awarding grants.

IHS programs seek to identify and develop talented young people with an interest in liberty.

The **Summer Research Fellows** program takes applications from graduate students and awards support based on academic record, coherence of proposed project, and relation of that project to an ongoing academic question regarding a free society.

Humane Studies Fellowships are awarded to full-time graduate students or undergraduates with junior or senior standing who have a clearly demonstrated interest in the classical liberal/libertarian tradition of individual rights and market economies, and are interested in applying the principles of this tradition in their work.. Applications are judged by a distinguished panel of nearly 100 outside academics.

The **Koch Summer Fellows Program** is open to current college students, graduates, graduate students, and professional students who are interested in a career in public policy. Applications are judged based on college transcripts, standardized test scores, and quality of public policy writing. All successful applicants go through a double-acceptance procedure: they must be accepted both by the Institute and by the host organization.

Felix Morley Journalism awards are open to young writers (25 years of age or younger) A distinguished panel of reporters, writers, editors, and academics judge submissions based on writing ability, potential to succeed, and an appreciation of liberty.

MFA Scholarships are awarded to full-time students pursuing Masters in Fine Arts degrees who have a clearly demonstrated interest in the classical liberal/libertarian tradition of individual rights and market economies, and are interested in applying the principles of this tradition in their work.

Communicators fellowships consist of up to $5000 for advanced students and recent graduates pursuing specified non-academic careers. Communicators Fellowships are awarded to appropriate candidates to help them take advantage of strategic short-term opportunities that can enhance their abilities and credentials to pursue careers that involve the communication of ideas. To qualify for consideration, applicant must be a college junior or senior, a graduate student, or a recent graduate, have a clearly demonstrated interest in the "classical liberal" tradition of individual rights and market economies, be intent on pursuing a career in journalism, film, writing (fiction or nonfiction), publishing, or market-oriented public policy, and have arranged or applied for an internship, training program, or other short-term opportunity related to applicant's intended career.

Jounralism internships are open to current college students, recent graduates, graduate students, and professional students who have a demonstrated interest in journalism and an understanding of the principles of a free society Successful candidates receive a newspaper internship, stipend, housing allowance, travel expenses, and a career workshop Candidates are reviewed both by the Institute and by prospective host newspapers.

INSTITUTE FOR HUMANE STUDIES
Schedule of Grants Paid to Individuals During the Year Ended August 31, 2002
2001 Form 990 - Part II, Line 22
EIN 94-1623852

	Name	Amount
Student Organization Assistance Fund		
	University of Colorado	70 00
	UIUC College Libertarians	102 00
		172 00
Charles G Koch Summer Fellow Program		
	Alex Singleton	1 550 00
	Andrew Gillen	1,497 50
	Anthony Sanders	1,616 75
	Chris Nosko	1,566 00
	Christopher Kilmer	1,556 75
	Corey Garriott	1,527 25
	Daniel Sullivan	1,570 00
	Daniya Tamendarova	1,496 25
	David Magram	1 633 25
	Drew Johnson	1,621 75
	Dustin Kenall	1 526 75
	Emily Cochran	1,516 00
	Geoffrey McGovern	1,527 50
	Hanah Metchis	1,637 25
	Joel Smith	1 556 00
	Juan Carlos Hidalgo	1,616 00
	Julian Rauchdobler	1,543 00
	Kate Machan	1,626 25
	Kerry Doyle	1,521 00
	Kristen Kearney	1,448 00
	Kurt Dudas	1,558 00
	Laura Mayberry	1,541 25
	Logan Elia	1,500 00
	Mark Moore	1,496 00
	Matthew Rippon	1,455 50
	Meghan Keane	1,522 50
	Melissa Dell	1,555 50
	Michael Hervitz	1,571 25
	Nicholas Janof	1,496 75
	Peter Jaworski	1,498 00
	Rahim Taghizadegan	1 438 25
	Roger Kuo	1,508 00
	Sarah-Eva Carlson	1,646 00
	Sherri Brown	1,396 00
	Stephen Spruiell	1,719 00
	Svetlana Meyerzon	1,376 75
	Todd Ptak	1,568 00
	Tyler Will	1 571 25
	Valerie Bayham	1 496 25
	Brad Lega	125 00
	Allister Heath	300 00
	Erin Kiley	215 00
	Lindsay Polak	200 00
	Michael Rupert	75 00
	Monica Banken	225 00
	Stephen Shelby	400 00
	Todd Overman	125 00
	William Korner	100 00

	Name	Amount
	Radu Costinescu	105 00
	Emily Schleicher	265 20
	Ashlie Warnick	115 00
	Emily Meyer	125 00
	Lane McFadden	60 00
	Robert Frommer	115 00
	William Seldeen	75 00
	Ray Novak	190 00
	Jacob Oslick	250 00
	Void check	-336 70
		62,796 00
MFA Fellowships		
	Jason Apuzzo	6 000 00
	Erica Beeney	2 000 00
	Amy Slucter	6 000 00
	Michael Redmond	2,000 00
	Pin Pin Tan	3 000 00
		19 000 00
Communicators Assistance Fund		
	Rhys Southan	3,500 00
	Erin A Thomas	3,200 00
	Jason C Miller	1 000 00
	Katherine Taylor	3 000 00
		10,700 00
Morley Journalism Prize		
	Sara Rimensnyder	2 500 00
	Vernon Thompson	250 00
	Aaron Page	250 00
	Jason C Miller	250 00
	Tim Sandefur	750 00
	Samuel Goldman	1,000 00
		5,000 00
Journalism Interns		
	Amy Kenna	700 00
	Anne Dickhoff	700 00
	Bradley Olson	700 00
	Jennifer Muir	700 00
	John Hursh	700 00
	Kelly Taylor	700 00
	Leah Haverhals	700 00
	Megan Diskin	700 00
	Molly Thomas	700 00
		6,300 00
HSF		
	Adam Kissel	2,000 00
	Alexander Kirshner	2,000 00
	Alexander Volokh	12 000 00
	Amber Taylor	2,000 00
	Ana Iltis	12,000 00
	Andreas Hasman	4 000 00
	Beth Schonmuller	4 000 00
	Boris Shor	8,000 00
	Brett Benson	4 000 00

INSTITUTE FOR HUMANE STUDIES
Schedule of Grants Paid to Individuals During the Year Ended August 31, 2002
2001 Form 990 - Part II, Line 22
EIN 94-1623852

Name	Amount
Brooke M Breitling	6 000 00
Bryan T McGraw	6 000 00
Charles DeWitt	2 000 00
Christopher Anadale	2,000 00
Christopher Wright	4 000 00
Clinton Jones	2 000 00
Colin Heydt	2,000 00
Corey Brettschneider	2,000 00
Craig B Yirush	8 000 00
D Gregg Doyle	4 000 00
Danielle Bujnak	4 000 00
David Primo	12,000 00
Dean Stansel	6,000 00
Elrik Harris	2 000 00
Eric Schliesser	2,000 00
Fabio Guillermo Rojas	12,000 00
Feng Zeng	6,000 00
Hyung-Min Joo	2 000 00
J Bishop Grewell	6,000 00
Jaime Sneider	4,000 00
Jana King	4,000 00
Jason Brooks	6 000 00
Jason Long	2 000 00
Jeremy Fielding	2,000 00
Jeremy Sher	2 000 00
Jesse Shapiro	6 000 00
Jesus Rodriguez	3,000 00
John Bullock	2,000 00
Joseph Doyle	4,000 00
Justin Weinberg	4 000 00
Kelly J Torrance	4,000 00
Lane McFadden	4,000 00
Laurel Van Allen	2,000 00
Leigh Jenco-Other	8 000 00
Lisa Rasmussen	8 000 00
Mark Fell	2,000 00
Mark Kutzbach	2 000 00
Matthew Grow	4 000 00
Melvin Schut	4 000 00
Michael New	8,000 00
Michael Rupert	2,000 00
Monika Nalepa	4,000 00
Morgan Knull	2 000 00
Nathan Oman	8,000 00
Nathan Piwowarski	2,000 00
Navin Kartik	10,000 00
Patrick Linden	4,000 00
Paul Chen	6 000 00
Paul Torelli	4 000 00
Petr Barton	2,000 00
Rachel Scarlett-Trotter	3,000 00
Richard Heaton	2 000 00
Richard Reinsch	2 000 00

	Name	Amount
	Robby Bullis	4,000 00
	Robert Couch	2,000 00
	Roman Martinez	2 000 00
	Ronald Chad Thevenot	4,000 00
	Ronald Smith	4 000 00
	Scott Hershovitz	6,000 00
	Stephen Boyd	2 000 00
	Steven Kelts	4 000 00
	Stuart Schulzke	2,000 00
	Tadd Wilson	4,000 00
	Teresa Brown	2,000 00
	Todd Overman	2,000 00
	Tracy Dennison	6,000 00
	Tracy Robinson-Other	2,000 00
	Verity Smith	4,000 00
	Yan Zhang	6,000 00
	Yuval Feldman	2,000 00
		334,000 00
905 Hayek Fund for Scholars		
	Amy Widsten	250 00
	Christopher Coyne	500 00
	Christopher Holl	400 00
	Constantine Gutzman	400 00
	Corey Abel	500 00
	Dean Stansel	400 00
	Edislav Manetovic	300 00
	Edward Feser	400 00
	Eric Crampton	500 00
	Gordon Shockley	350 00
	Jung Hun Cho	250 00
	Lyndon Moore	300 00
	Maria Paganelli	781 30
	Mark Somos	500 00
	Matt Zwolinski	350 00
	Matthew Simpson	200 00
	Mauricio Drelichman	500 00
	Odd Stalebrink	229 35
	Olena Nikolayenko	250 00
	Peter Frank	350 00
	Peter Leeson	500 00
	Quan Vu Le	400 00
	Rhonda D Smith	400 00
	Sergei Gretsky	750 00
	Stephen Aylward	400 00
	Stephen Gerenscer	250 00
	Steven Kelts	350 00
	Steven V Mazie	250 00
	Tanweer Akram	250 00
	Terry Price	334 34
	Tomas Larsson	300 00
	Tracey Rosenberg	300 00
	William Robert Nelson	450 00
		12,644 99

	Name	Amount
Humane Studies Fellowship Research Colloquium		
	Adam Kissel	250 00
	Adnan Ma	250 00
	Bons Shor	250 00
	Bryan Caplan	250 00
	Calin Arcalean	250 00
	Carmen Pavel	250 00
	Chad Flanders	250 00
	Clinton Jones	250 00
	Colin Wilder	250 00
	D Gregg Doyle	250 00
	Dan Bogart	250 00
	Daniel Lee	250 00
	David Hanton	250 00
	Hanoch Sheinman	250 00
	Jana von Stein	250 00
	Jesse Shapiro	250 00
	Jonathan Garthoff	250 00
	Justin Grewell	250 00
	Leigh Jenco	250 00
	Lisa Rasmussen	250 00
	Matt Zwolinski	250 00
	Michael Rupert	250 00
	Mohammad Jahan-Parvar	250 00
	Nathan Oman-Other	250 00
	Navin Kartik	250 00
	Paulina Vlasenko	250 00
	Rachel Scarlett-Trotter	250 00
	Robert Bullis	250 00
	Yan Zhang	250 00
		7 250 00
Summer Graduate Research		
	Adam Kissel	2 700 00
	Brian Steele-Other	2 700 00
	Alexander Volokh	3,000 00
	Jennifer A Baker	3 000 00
	Justin Fox	3,000 00
	Monika Nalepa	3,000 00
	Nicole Suveges	3,000 00
	Robby Bullis	3 000 00
		23 400 00
Total grant expense		$ 481,262 99

Form 8868 (December 2000)
Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545 1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Note 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)

Note: Form 990-T corporations *requesting an automatic 6-month extension - check this box and complete Part I only* ▶ [ ]

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print		
	Name of Exempt Organization Institute for Humane Studies	Employer identification number 94-1623852
File by the due date for filing your return See instructions	Number, street, and room or suite no If a P O box, see instructions 3401 Fairfax Drive, Suite 440	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Fairfax, VA 22201-4432	

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

[X] Form 990	[ ] Form 990 T (corporation)	[ ] Form 4720
[ ] Form 990 BL	[ ] Form 990 T (sec 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990 EZ	[ ] Form 990 T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041 A	[ ] Form 8870

- 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 month, for **990-T corporation**) extension of time until April 15, 2003 to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ [ ] calendar year ______ or

▶ [X] tax year beginning SEP 1, 2001, and ending AUG 31, 2002

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

3a 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 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 $

c **Balance Due** 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 $ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete and that I am authorized to prepare this form

Signature ▶ Title ▶ CPA Date ▶ 1/17/2003

LHA For Paperwork Reduction Act Notice, see instruction Form 8868 (12-2000)

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