

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

## 2020

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<b>A</b> For the <b>2020</b> calendar year, or tax year beginning and ending																																			
<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization STATE BAR OF ARIZONA</td> <td rowspan="2"><b>D</b> Employer identification number 86-6000294</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> <td rowspan="2"><b>E</b> Telephone number 602-340-7392</td> </tr> <tr> <td>4201 N 24TH STREET</td> <td>100</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85016-6266</td> <td><b>G</b> Gross receipts \$ 19,466,808.</td> </tr> <tr> <td colspan="2"><b>F</b> Name and address of principal officer: KATHY GERHART SAME AS C ABOVE</td> <td><b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2"></td> <td><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2"></td> <td>If "No," attach a list. See instructions</td> </tr> <tr> <td colspan="2"><b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 6 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td><b>H(c)</b> Group exemption number ▶</td> </tr> <tr> <td colspan="2"><b>J</b> Website: ▶ WWW.AZBAR.ORG</td> <td></td> </tr> <tr> <td colspan="2"><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td><b>L</b> Year of formation: 1933</td> </tr> <tr> <td colspan="2"></td> <td><b>M</b> State of legal domicile: AZ</td> </tr> </table>	<b>C</b> Name of organization STATE BAR OF ARIZONA		<b>D</b> Employer identification number 86-6000294	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>E</b> Telephone number 602-340-7392	4201 N 24TH STREET	100	City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85016-6266		<b>G</b> Gross receipts \$ 19,466,808.	<b>F</b> Name and address of principal officer: KATHY GERHART SAME AS C ABOVE		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No			If "No," attach a list. See instructions	<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 6 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶	<b>J</b> Website: ▶ WWW.AZBAR.ORG			<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 1933			<b>M</b> State of legal domicile: AZ
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<b>Part I Summary</b>			
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: REGULATES ACTIVE ATTORNEYS IN AZ & PROVIDES EDUCATION/DEVELOPMENT FOR THE LEGAL PROFESSION & PUBLIC.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	26
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	26
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b>	117
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	1760
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	1,203,346.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	75,617.
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	0.	0.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,892,977.	15,796,042.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	107,207.	47,419.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	651,958.	728,768.
		17,652,142.	16,572,229.
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	511,180.	225,459.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,677,767.	9,887,801.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,644,295.	5,479,572.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,833,242.	15,592,832.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	818,900.	979,397.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	21,378,282.	23,202,954.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	4,607,130.	5,452,405.
		16,771,152.	17,750,549.

<b>Part II Signature Block</b>			
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.			
<b>Sign Here</b>	▶ Signature of officer	Date	
	▶ KATHY GERHART, CHIEF FINANCIAL OFFICER Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name AMY A. O'LOUGHLIN	Preparer's signature	Date 11/16/21
	Firm's name ▶ CBIZ MHM, LLC Firm's address ▶ 4722 N 24TH ST, STE 300 PHOENIX, AZ 85016	Check if self-employed <input type="checkbox"/>	PTIN P00869687
		Firm's EIN ▶ 34-1884125	Phone no. 602-264-6835

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE STATE BAR OF ARIZONA IS A PRIVATE/NON-PROFIT ORGANIZATION THAT EXISTS TO SERVE AND PROTECT THE PUBLIC WITH RESPECT TO THE PROVISION OF LEGAL SERVICES AND ACCESS TO JUSTICE. CONSISTENT WITH THESE GOALS, THE STATE BAR OF ARIZONA SEEKS TO IMPROVE THE (CONTINUED ON SCH O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] Yes [ ] No If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) REGULATORY - PURSUANT TO RULE 32 OF THE SUPREME COURT OF ARIZONA, THE STATE BAR OF ARIZONA ASSISTS THE COURT WITH THE REGULATION AND DISCIPLINE OF PERSONS ENGAGED IN THE PRACTICE OF LAW. THE STATE BAR RECEIVES, SCREENS, AND INVESTIGATES COMPLAINTS AGAINST ATTORNEYS, WHICH MAY BE DISMISSED, REQUIRE REMEDIAL ACTION OR LEAD TO MORE FORMAL PROCEEDINGS RESULTING IN VARIOUS FORMS OF DISCIPLINE.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) COMPLIANCE - PURSUANT TO RULE 32 OF THE SUPREME COURT OF ARIZONA, THE STATE BAR IS CHARGED WITH ENSURING THE COMPETENCY OF LAWYERS. CONSISTENT WITH RULE 44, LEGAL SPECIALIZATION, THE STATE BAR ADMINISTERS A PROGRAM THROUGH THE BOARD OF LEGAL SPECIALIZATION IN ORDER TO IMPROVE THE QUALITY OF LEGAL SERVICES. ADDITIONALLY, IN ACCORDANCE WITH RULE 45, MANDATORY CONTINUING LEGAL EDUCATION, THE STATE BAR ENSURES ACTIVE MEMBERS COMPLETE REQUIRED CONTINUING LEGAL EDUCATION ON AN ANNUAL BASIS. THE STATE BAR ALSO ASSISTS IN PROCESSING PRO HAC VICE ADMISSIONS UNDER RULE 39 AND PROCESSES IN HOUSE COUNSEL REGISTRATIONS UNDER RULE 38.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) PROFESSIONAL DEVELOPMENT - PURSUANT TO RULE 32 OF THE SUPREME COURT OF ARIZONA, THE STATE BAR IS TO CONDUCT EDUCATIONAL PROGRAMS REGARDING SUBSTANTIVE LAW, BEST PRACTICES, PROCEDURE AND ETHICS AND PROVIDE FORUMS FOR DISCUSSION REGARDING THE ADMINISTRATION OF JUSTICE AND PRACTICE OF LAW. THE STATE BAR IS ALSO RESPONSIBLE FOR FOSTERING IDEALS OF INTEGRITY, LEARNING, COMPETENCE, AND PUBLIC SERVICE AMONG ATTORNEYS AND SERVE THE PROFESSIONAL NEEDS OF ITS MEMBERS. THE STATE BAR FOSTERS PROFESSIONAL DEVELOPMENT OF ATTORNEYS THROUGH OPPORTUNITIES TO SERVE ON ADVISORY GROUPS, COMMITTEES, SECTIONS, AND TASK FORCES, AND BY PROVIDING CONTINUING LEGAL EDUCATION, PRACTICE MANAGEMENT ASSISTANCE, LEGAL RESOURCES AND VARIOUS OTHER MEMBER SERVICES.

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

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules A through H.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (26), 1b (26), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOEL F ENGLAND CEO/EXEC DIRECTOR	55.00 1.00			X			183,566.	0.	37,060.	
(2) MARET VESSELLA CHIEF BAR COUNSEL/DEPUTY E	50.00 2.00			X			178,108.	0.	23,393.	
(3) ELIZABETH H. DEANE CHIEF MEMBER SERVICES OFFI	50.00 3.00					X	153,761.	0.	22,725.	
(4) KATHY L. GERHART CFO	55.00 4.00			X			142,952.	0.	31,060.	
(5) AMY REHM DEPUTY CHIEF BAR COUNSEL	50.00 5.00					X	150,599.	0.	21,629.	
(6) LORI MAXWELL CHIEF INFORMATION OFFICER	50.00 6.00					X	141,820.	0.	27,442.	
(7) LISA PANAHI GENERAL COUNSEL	50.00 7.00					X	126,556.	0.	38,981.	
(8) LISA FONTES ADVERTISING SALES MANAGER	50.00 8.00					X	143,592.	0.	9,660.	
(9) DENIS M FITZGIBBONS PRESIDENT	7.50	X		X			0.	0.	0.	
(10) JENNIFER R REBHOLZ PRESIDENT-ELECT	7.50	X		X			0.	0.	0.	
(11) JESSICA S SANCHEZ VICE PRESIDENT	7.50	X		X			0.	0.	0.	
(12) BENJAMIN P. TAYLOR, II SECRETARY-TREASURER	7.50	X		X			0.	0.	0.	
(13) SANDRA BENSLEY DISTRICT GOVERNOR	5.00	X					0.	0.	0.	
(14) JENA DECKER-XU YLD DIVISION PRESIDENT	5.00	X					0.	0.	0.	
(15) HECTOR FIGUEROA ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(16) SHARON A FLACK ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(17) MARK HARRISON ELECTED GOVERNOR	5.00	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KELSI TAYLOR LANE ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(19) LETICIA MARQUEZ ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(20) ROBERT J MCWHIRTER ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(21) JOHN W MOODY DISTRICT GOVERNOR	5.00	X					0.	0.	0.	
(22) DAVID B ROSENBAUM DISTRICT GOVERNOR	5.00	X					0.	0.	0.	
(23) ERIC M. RUCHENSKY ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(24) D CHRISTOPHER RUSSELL ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(25) SAMUEL J SAKS ELECTED GOVERNOR	5.00	X					0.	0.	0.	
(26) TED SCHMIDT ELECTED GOVERNOR	5.00	X					0.	0.	0.	
<b>1b Subtotal</b>							1,220,954.	0.	211,950.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							1,220,954.	0.	211,950.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **8**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
INREACH, 5301 SOUTHWEST PARKWAY, STE 160, AUSTIN, TX 78735	CONTINUING PROF LEGAL EDUCATION WEBSITE	357,580.
PACIFIC OFFICE AUTOMATION, 14747 NW GREENBRIER PARKWAY, BEAVERTON, OR 97006	OFFICE SERVICES/COPIER MAINT	141,188.
BONNETT FAIRBOURN FRIEDMAN & BALINT PC, 2325 E CAMELBACK RD STE 300, PHOENIX, AZ	LEGAL SERVICES	116,188.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **3**

SEE PART VII, SECTION A CONTINUATION SHEETS





**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....					
Program Service Revenue	<b>2 a</b>	MEMBERSHIP DUES	Business Code				
			900099	10,983,223.	10,983,223.		
	<b>b</b>	PROFESSIONAL DEVELOPME	900099	3,490,512.	2,389,274.	1,101,238.	
	<b>c</b>	COMPLIANCE	541800	571,777.	571,777.		
	<b>d</b>	ASSESSMENTS	900099	435,952.	435,952.		
	<b>e</b>	REGULATORY	900099	267,803.	267,803.		
	<b>f</b>	All other program service revenue .....	900099	46,775.	46,775.		
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		15,796,042.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		45,455.		45,455.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....		143,901.	41,793.	102,108.	
	<b>6 a</b>	Gross rents .....	(i) Real	500,980.			
			(ii) Personal				
	<b>b</b>	Less: rental expenses ...	<b>6b</b>	27,600.			
	<b>c</b>	Rental income or (loss)	<b>6c</b>	473,380.			
	<b>d</b>	Net rental income or (loss) .....		473,380.		473,380.	
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities	2,868,943.			
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>	2,866,979.			
	<b>c</b>	Gain or (loss) .....	<b>7c</b>	1,964.			
	<b>d</b>	Net gain or (loss) .....		1,964.		1,964.	
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
<b>b</b>	Less: direct expenses .....	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b>	Less: direct expenses .....	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	MISCELLANEOUS	Business Code				
			900099	111,487.		111,487.	
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue .....					
<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		111,487.				
<b>12</b>	<b>Total revenue.</b> See instructions .....		16,572,229.	14,736,597.	1,203,346.	632,286.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	116,666.			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	108,793.			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	596,139.			
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	7,433,988.			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	516,422.			
<b>9</b> Other employee benefits .....	764,440.			
<b>10</b> Payroll taxes .....	576,812.			
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	89,761.			
<b>c</b> Accounting .....	43,200.			
<b>d</b> Lobbying .....	8,400.			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	914,189.			
<b>12</b> Advertising and promotion .....	6,395.			
<b>13</b> Office expenses .....	712,718.			
<b>14</b> Information technology .....	863,900.			
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	686,971.			
<b>17</b> Travel .....	17,858.			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	674,088.			
<b>20</b> Interest .....	6.			
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	788,275.			
<b>23</b> Insurance .....	108,750.			
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> BANK/CREDIT CARD FEES	372,102.			
<b>b</b> MEMBER RESEARCH TOOL	80,004.			
<b>c</b> TRAINING AND DEVELOPMEN	71,240.			
<b>d</b> FEDERAL UBIT TAXES	2,120.			
<b>e</b> All other expenses	39,595.			
<b>25</b> Total functional expenses. Add lines 1 through 24e	15,592,832.			
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	3,613,746.	<b>1</b>	4,049,063.
	<b>2</b> Savings and temporary cash investments .....	6,122,140.	<b>2</b>	8,110,283.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	74,641.	<b>4</b>	67,997.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	52,684.	<b>8</b>	61,509.
	<b>9</b> Prepaid expenses and deferred charges .....	558,401.	<b>9</b>	524,768.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 18,721,242.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 8,829,463.	10,498,135.	<b>10c</b> 9,891,779.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	458,535.	<b>15</b>	497,555.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	21,378,282.	<b>16</b>	23,202,954.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,751,721.	<b>17</b>	1,600,213.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	2,442,416.	<b>19</b>	3,349,412.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	412,993.	<b>25</b>	502,780.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	4,607,130.	<b>26</b>	5,452,405.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	16,771,152.	<b>27</b>	17,750,549.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	16,771,152.	<b>32</b>	17,750,549.
<b>33</b> Total liabilities and net assets/fund balances .....	21,378,282.	<b>33</b>	23,202,954.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	16,572,229.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	15,592,832.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	979,397.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	16,771,152.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	17,750,549.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2020)

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <p style="text-align: center;">STATE BAR OF ARIZONA</p>	Employer identification number <p style="text-align: center;">86-6000294</p>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

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

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

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

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

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

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule C (Form 990 or 990-EZ) 2020**

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b>	Other exempt purpose expenditures .....														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....														

Yes  No

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b>	Lobbying nontaxable amount				
<b>b</b>	Lobbying ceiling amount (150% of line 2a, column(e))				
<b>c</b>	Total lobbying expenditures				
<b>d</b>	Grassroots nontaxable amount				
<b>e</b>	Grassroots ceiling amount (150% of line 2d, column (e))				
<b>f</b>	Grassroots lobbying expenditures				

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	10,505,424.
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	8,400.
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	8,400.
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</b>	52,527.
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (See instructions) .....	<b>5</b>	-44,127.

**Part IV Supplemental Information**

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

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020**  
**Open to Public Inspection**

**Name of the organization** STATE BAR OF ARIZONA **Employer identification number** 86-6000294

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2020

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,753,943.		1,753,943.
b Buildings		7,739,696.	3,228,303.	4,511,393.
c Leasehold improvements		5,528,051.	2,396,571.	3,131,480.
d Equipment		2,055,965.	1,883,137.	172,828.
e Other		1,643,587.	1,321,452.	322,135.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				9,891,779.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) TENANT SECURITY DEPOSIT	33,162.
(3) DEFERRED COMPENSATION OBLIGATIONS	469,618.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	502,780.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	16,565,245.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	27,600.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	27,600.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	16,537,645.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	34,584.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	34,584.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	16,572,229.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	15,585,848.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	27,600.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	27,600.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	15,558,248.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	34,584.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	34,584.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	15,592,832.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

SBA IS ORGANIZED AS AN ARIZONA NON-PROFIT CORPORATION. THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT SBA IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(6). MANAGEMENT HAS DETERMINED THE CPF IS A GRANTOR TRUST AND AS SUCH IT IS DISREGARDED ENTITY TREATED AS A DIVISION OF SBA SOLELY FOR INCOME TAX PURPOSES. ACCORDINGLY, CONTRIBUTIONS TO EITHER ORGANIZATION DO NOT QUALIFY FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(1)(A). THE COMBINED ENTITY IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) WITH THE IRS. IN ADDITION, THE COMBINED ENTITY IS GENERALLY SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT

**Part XIII** Supplemental Information (continued)

ARE UNRELATED TO THEIR EXEMPT PURPOSES AND IT FILES AN EXEMPT ORGANIZATION

BUSINESS INCOME TAX RETURN (IRS FORM 990-T) AND THE ARIZONA EQUIVALENT

(FORM 99-T) TO REPORT ITS UNRELATED BUSINESS TAXABLE INCOME.

SBA BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY MATERIAL INCOME TAX

POSITIONS TAKEN, AND, AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS

THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS. SBA WOULD

RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED

TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND

PENALTIES ARE INCURRED. THE ORGANIZATION'S FEDERAL FORM 990, 990-T AND

ARIZONA FORM 99-T ARE NO LONGER SUBJECT TO TAX EXAMINATION FOR YEARS

BEFORE 2017 AND 2016, RESPECTIVELY.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSE MOVED TO REVENUES 27,600.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

PUBLICATION COST OF GOODS SOLD MOVED FROM REVENUES 34,584.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSE MOVED TO REVENUES 27,600.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PUBLICATION COST OF GOODS SOLD MOVED FROM REVENUES 34,584.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization STATE BAR OF ARIZONA Employer identification number 86-6000294

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ARIZONA FOUNDATION FOR LEGAL SERVICES & EDUCATION - 4201 N 24TH STREET SUITE 210 - PHOENIX, AZ 85016	95-3351710	501(C)(3)	56,166.	60,000.	RENT REDUCTION PER MOU		SUPPORT PROBONO LEGAL \$60,000

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

**3** Enter total number of other organizations listed in the line 1 table .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2020

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
TAX SECTION SCHOLARSHIP	2	2,000.	0.		
CLIENT PROTECTION FUND (CPF)	18	106,793.	0.		

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

PART I, LINE 2:

A MEMORANDUM OF UNDERSTANDING (MOU) OF SHARED INITIATIVES BETWEEN THE STATE

BAR OF ARIZONA AND THE ARIZONA FOUNDATION FOR LEGAL SERVICES & EDUCATION

(AZFLSE) DOCUMENTS THE AGREEMENT REGARDING THE AMOUNT AND TYPE OF

ASSISTANCE PROVIDED TO THE ASFLSE.

PART III

SCHOLARSHIPS WERE SPONSORED BY THE TAX LAW SECTION. LAW SCHOOL

STUDENTS MUST SUBMIT APPLICATIONS OR ESSAYS TO RECEIVE THE SCHOLARSHIP.





**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2020**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
STATE BAR OF ARIZONA

Employer identification number  
86-6000294

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence          |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)        |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations                | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2020

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOEL F ENGLAND CEO/EXEC DIRECTOR	(i)	183,231.	0.	335.	13,742.	23,318.	220,626.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MARET VESSELLA CHIEF BAR COUNSEL/DEPUTY E	(i)	170,129.	0.	7,979.	12,736.	10,657.	201,501.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ELIZABETH H. DEANE CHIEF MEMBER SERVICES OFFI	(i)	144,498.	0.	9,263.	11,108.	11,617.	176,486.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) KATHY L. GERHART CFO	(i)	134,199.	0.	8,753.	10,898.	20,162.	174,012.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) AMY REHM DEPUTY CHIEF BAR COUNSEL	(i)	149,890.	0.	709.	11,413.	10,216.	172,228.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LORI MAXWELL CHIEF INFORMATION OFFICER	(i)	140,866.	0.	954.	7,856.	19,586.	169,262.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LISA PANAHI GENERAL COUNSEL	(i)	118,421.	0.	8,135.	10,073.	28,908.	165,537.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) LISA FONTES ADVERTISING SALES MANAGER	(i)	57,697.	84,527.	1,368.	9,660.	0.	153,252.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

PART I, LINE 1A:

SBA HAS WRITTEN WELLNESS PROGRAM TO SUPPORT A HEALTHY LIFESTYLE. SBA WILL

REIMBURSE UP TO \$75 PER QUARTER FOR MONTHLY FEES. ALL EMPLOYEES ARE

ELIGIBLE.

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

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

STATE BAR OF ARIZONA

Employer identification number

86-6000294

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ADMINISTRATION OF JUSTICE AND THE COMPETENCY, ETHICS, AND

PROFESSIONALISM OF LAWYERS PRACTICING IN ARIZONA.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

IN 2020 THE STATE BAR OF ARIZONA'S OPERATIONS AND FINANCIAL RESULTS

WERE IMPACTED BY COVID-19. IT ACTIVELY BEGAN TRANSITIONING TO REMOTE

OPERATION IN MARCH 2020. AS A RESULT, THE STATE BAR EXPERIENCED A

REDUCTION IN PROFESSIONAL DEVELOPMENT REVENUES. THE REDUCTION WAS

MAINLY RELATED TO CONTINUING LEGAL EDUCATION, CONVENTION AND SECTION

MEETINGS AND CONFERENCES, AS WELL AS A REDUCTION IN COMPLIANCE REVENUE

RELATED TO THE DEFERRAL OF THE MCLE FILING DEADLINES. IN ADDITION, THE

STATE BAR REALIZED SIGNIFICANT SAVINGS IN 2020, LARGELY DUE TO THE

CANCELLATION OF IN-PERSON MEETINGS AND TRAVEL. IT PLANS TO CONTINUE TO

ADJUST OPERATIONS UTILIZING A HYBRID OPERATIONS MODEL (BOTH ON-SITE AND

REMOTE) BASED UPON GUIDANCE AND INFORMATION RECEIVED FROM THE CENTERS

FOR DISEASE CONTROL AND PREVENTION (CDC) AND STATE HEALTH OFFICIALS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ACCESS TO JUSTICE PURSUANT TO RULE 32 OF THE SUPREME COURT OF ARIZONA,

THE STATE BAR MISSION INCLUDES ACCESS TO JUSTICE, WHICH INVOLVES

EFFORTS TO IMPROVE ACCESS TO OUR LEGAL SYSTEM FOR ALL ARIZONIANS. THE

BAR CARRIES OUT THIS TASK THROUGH ITS PUBLIC SERVICE CENTER BY

SUPPORTING VARIOUS LEGAL AID ORGANIZATIONS, ASSISTING WITH ACCESS TO

ATTORNEYS, WORKING TO EDUCATE THE PUBLIC ABOUT THE LEGAL PROCESS, AND

BY SUPPORTING THE SUPREME COURT'S ACCESS TO JUSTICE COMMISSION.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization STATE BAR OF ARIZONA	Employer identification number 86-6000294
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PUBLICATIONS: (1) ARIZONA ATTORNEY - MONTHLY MAGAZINE WITH SUBSTANTIVE ARTICLES ABOUT LEGAL ISSUES AND TOPICS THAT AFFECT THE LEGAL PROFESSION; (2) ELEGAL - SERIES OF ELECTRONIC NEWSLETTERS UPDATING MEMBERS ON LEGAL NEWS, ISSUES, ETHICS OPINIONS AND COURT CASES.

THE CLIENT PROTECTION FUND OF THE STATE BAR OF ARIZONA IS A TRUST AND, AS SUCH, IS TECHNICALLY A SEPARATE LEGAL ENTITY FROM THE STATE BAR OF ARIZONA. HOWEVER, BECAUSE THE STATE BAR HAS AN ADMINISTRATIVE ROLE, IT IS INCLUDED IN THE STATE BAR'S FEDERAL INCOME TAX REPORTING. THE CLIENT PROTECTION FUND EXISTS TO PROMOTE THE PUBLIC CONFIDENCE IN THE ADMINISTRATION OF JUSTICE AND THE INTEGRITY OF THE LEGAL PROFESSION BY REIMBURSING LOSSES CAUSED BY THE DISHONEST CONDUCT OF LAWYERS ADMITTED AND LICENSED TO PRACTICE IN ARIZONA. IN 2020 THE ORGANIZATION PROVIDED ASSISTANCE TO 18 CLAIMS FILED WITH THE FUND.

FORM 990, PART VI, SECTION A, LINE 2:

MARK HARRISON, ELECTED GOVERNOR & DAVID B. ROSENBAUM DISTRICT GOVERNOR HAVE A BUSINESS RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 6:

AS PROVIDED IN RULE 32 (C) OF THE RULES OF THE SUPREME COURT OF ARIZONA AND THE BYLAWS OF THE CORPORATION, MEMBERSHIP IS DIVIDED INTO FIVE CLASSES: ACTIVE, INACTIVE, RETIRED, SUSPENDED AND JUDICIAL. EVERY PERSON LICENSED TO PRACTICE LAW IN THE STATE OF ARIZONA IS AN ACTIVE MEMBER EXCEPT FOR PERSONS WHO ARE INACTIVE, RETIRED, SUSPENDED OR JUDICIAL MEMBERS. ALL PERSONS ADMITTED TO PRACTICE IN ACCORDANCE WITH THE RULES OF THE COURT SHALL, BY THAT FACT, BECOME ACTIVE MEMBERS OF THE STATE BAR. UPON ADMISSION, THE

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APPLICANT MUST PAY A FEE AS REQUIRED BY THE SUPREME COURT AND AN ANNUAL MEMBERSHIP FEE TO MAINTAIN MEMBERSHIP STATUS. MEMBERS HAVE LIMITED RIGHTS TO VOTE ON CERTAIN ISSUES REGARDING THE GOVERNANCE OF THE ORGANIZATION AND DO NOT RECEIVE ANY OF THE ORGANIZATION'S PROFITS, EXCESS DUES, OR RECEIVE A SHARE OF THE ORGANIZATION'S NET ASSETS UPON DISSOLUTION.

FORM 990, PART VI, SECTION A, LINE 7A:  
PER RULE 32, (19) ON THE BOARD OF GOVERNORS ARE ELECTED BY MEMBERS IN SPECIFIED DISTRICTS, (3) AT-LARGE MEMBERS ARE APPOINTED BY THE SUPREME COURT, AND (4) ARE PUBLIC MEMBERS WHO ARE NOT MEMBERS OF THE BAR AND ARE APPOINTED BY THE BOARD OF GOVERNORS.

FORM 990, PART VI, SECTION A, LINE 7B:  
RULE 32 (ORGANIZATION OF THE STATE BAR OF ARIZONA) OF THE RULES OF THE ARIZONA SUPREME COURT GOVERN THE MISSION, COMPOSITION OF THE BOARD OF DIRECTOR, MEMBERSHIP CLASSES, MEMBERSHIP FEES AND REQUIRE OVERSIGHT BY THE ARIZONA SUPREME COURT. MEMBERSHIP FEES ARE ESTABLISHED BY THE BOARD WITH THE CONSENT OF THE SUPREME COURT OF ARIZONA.

FORM 990, PART VI, SECTION B, LINE 11B:  
THE CHIEF FINANCIAL OFFICER REVIEWS THE RETURN WITH THE TAX PREPARER. A COMPLETE COPY OF THE FINAL FORM 990 IS PROVIDED TO THE CEO/EXECUTIVE DIRECTOR AND MEMBERS OF THE BOARD OF GOVERNORS FOR REVIEW PRIOR TO THE FILING OF THE RETURN. THE FINANCE AND AUDIT, AND THE SCOPE AND OPERATIONS COMMITTEES ARE ALSO PROVIDED WITH A COMPLETE COPY OF THE FINAL FORM 990 FOR REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C:

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THE STATE BAR OF ARIZONA HAS A WRITTEN CONFLICT OF INTEREST POLICY. THIS POLICY IS DISCUSSED WITH ALL NEW EMPLOYEES AND NEW BOARD MEMBERS. ALL EMPLOYEES ARE REQUIRED TO SIGN A WRITTEN STATEMENT THAT THEY HAVE READ THE POLICY. IN ADDITION, THE STATE BAR HAS A MANDATORY ANNUAL ETHICS TRAINING. EACH EMPLOYEE IS RESPONSIBLE FOR COMING FORWARD WITH A POTENTIAL CONFLICT OF INTEREST OR REPORTING POSSIBLE CONFLICTS THAT THEY MAY BE AWARE OF. THE DEPARTMENT OR DIVISION HEAD IS RESPONSIBLE FOR REVIEWING POTENTIAL CONFLICTS. IF IT INVOLVES A DIVISION HEAD, REVIEW RESIDES WITH THE CEO/EXECUTIVE DIRECTOR. IF IT INVOLVES THE CEO/EXECUTIVE DIRECTOR, REVIEW RESIDES WITH THE BOARD PRESIDENT. ALL BOARD MEMBERS ARE REQUIRED TO SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT ON AN ANNUAL BASIS AT THE BEGINNING OF THE BOARD OF GOVERNORS TERM YEAR. IF A PERSON IS IDENTIFIED WITH A CONFLICT, HE OR SHE IS REMOVED FROM THE VETTING AND DECISION-MAKING PROCESS RELATED TO THAT CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:  
THE EXECUTIVE COMPENSATION COMMITTEE, WHICH IS COMPRISED OF ACTIVE BOARD MEMBERS, SETS AND ADJUSTS THE SALARY OF THE CEO/ED. THE CEO/ED SALARY IS REVIEWED ANNUALLY. THE POLICY ALLOWS THE BOARD TO SEEK ASSISTANCE FROM OUTSIDE ADVISORS AND CONSULTANTS TO OBTAIN OBJECTIVE AND MARKET-BASED DATA, SUCH AS COMPENSATION STUDIES, INDEPENDENT FIRMS, ETC. THE EXECUTIVE COMPENSATION COMMITTEE REVIEWS RESEARCH PROVIDED BY AN INDEPENDENT CONSULTANT AND MAKES RECOMMENDATIONS TO THE BOARD. THE BOARD THEN VOTES TO APPROVE, MODIFY, OR REJECT THE RECOMMENDATION.

FORM 990, PART VI, SECTION C, LINE 19:  
THE ORGANIZATIONS ARTICLES OF INCORPORATION, BY-LAWS, CONFLICT OF INTEREST

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POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON

REQUEST. FINANCIAL INFORMATION IS ALSO PUBLISHED ANNUALLY IN OUR MAGAZINE.

AUDITED FINANCIAL STATEMENTS ARE POSTED ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART VII, SECTION A

LISA FONTES, AS ADVERTISING MANAGER FOR STATE BAR OF ARIZONA, RECEIVED

REPORTABLE COMPENSATION CONSISTING OF \$57,697 IN BASE PAY, \$880 IN

OTHER COMPENSATION AND \$83,647 IN COMMISSIONS AND INCENTIVE PAY.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

Open to Public Inspection

Name of the organization <p style="text-align: center;">STATE BAR OF ARIZONA</p>	Employer identification number <p style="text-align: center;">86-6000294</p>
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**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
CLIENT PROTECTION FUND OF THE STATE BAR OF ARIZONA - 47-6411607, 4201 N 24TH STREET SUITE 100, PHOENIX, AZ 85016	PROMOTE PUBLIC CONFIDENCE IN LEGAL PROFESSION	ARIZONA	456,090.	2,597,974.	STATE BAR OF ARIZONA

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2020



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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>1c</b>		
<b>1d</b>		
<b>1e</b>		
<b>1f</b>		
<b>1g</b>		
<b>1h</b>		
<b>1i</b>		
<b>1j</b>		
<b>1k</b>		
<b>1l</b>		
<b>1m</b>		
<b>1n</b>		
<b>1o</b>		
<b>1p</b>		
<b>1q</b>		
<b>1r</b>		
<b>1s</b>		

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				



