

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: STATE BAR OF ARIZONA
D Employer identification number: 86-6000294
E Telephone number: 602-252-4804
G Gross receipts \$: 20,973,319.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3) [X] 501(c)(6)
J Website: HTTPS://WWW.AZBAR.ORG/
K Form of organization: [X] Corporation
L Year of formation: 1933
M State of legal domicile: AZ

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: JESSICA IENNARELLA, CFO
Date:
Print/Type preparer's name: MAYUMI STELLA
Preparer's signature: MAYUMI STELLA
Date: 11/14/24
Check if self-employed:
PTIN: P00970938
Firm's name: EIDE BAILLY LLP
Firm's EIN: 45-0250958
Firm's address: 800 NICOLLET MALL, STE. 1300 MINNEAPOLIS, MN 55402-7033
Phone no.: 612-253-6500

May the IRS discuss this return with the preparer shown above? See instructions [X] 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 (CONT'D 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? [] Yes [X] 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 columns for question number, Yes, and No. Rows include questions 1 through 21, with sub-questions a-f for items 11, 12, and 20. 'X' marks indicate 'Yes' responses for questions 1, 2, 3, 5, 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, 12b, 13, 14a, 14b, 15, 16, 17, 18, 19, 20a, 20b, and 21.

Part IV Checklist of Required Schedules (continued)

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

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, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, 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 columns. Includes questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, 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 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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 (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 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. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
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
JESSICA IENNARELLA, CFO - 602-340-7218
4201 N 24TH ST, STE 100, PHOENIX, AZ 85016-6266

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (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 ENGLAND CEO/EXECUTIVE DIRECTOR | 55.00 0.00 | | | X | | | 200,679. | 0. | 36,578. | |
| (2) MARET VESSELLA CHIEF BAR COUNSEL | 55.00 0.00 | | | X | | | 185,115. | 0. | 21,786. | |
| (3) KATHY GERHART CFO (THRU 12/23) | 55.00 0.00 | | | X | | | 170,127. | 0. | 21,209. | |
| (4) LORI MAXWELL CHIEF INFORMATION OFFICER | 50.00 0.00 | | | | | X | 164,887. | 0. | 21,623. | |
| (5) LISA PANAHI GENERAL COUNSEL | 50.00 0.00 | | | | | X | 140,495. | 0. | 40,122. | |
| (6) AMY REHM DEPUTY CHIEF BAR COUNSEL | 50.00 0.00 | | | | | X | 156,479. | 0. | 16,875. | |
| (7) ROBERTA TEPPER CHIEF MEMBER SERVICE OFFICER | 50.00 0.00 | | | | | X | 140,223. | 0. | 19,940. | |
| (8) CRAIG HENLEY SENIOR BAR COUNSEL | 50.00 0.00 | | | | | X | 132,272. | 0. | 16,320. | |
| (9) JESSICA IENNARELLA CFO (AS OF 12/23) | 55.00 0.00 | | | X | | | 118,735. | 0. | 23,965. | |
| (10) JESSICA S. SANCHEZ PRESIDENT (THRU 6/23) | 7.50 0.00 | X | | X | | | 0. | 0. | 0. | |
| (11) BENJAMIN F. TAYLOR, II PRES(AS OF 6/23)/ PRES.-ELECT(THRU 6 | 7.50 0.00 | X | | X | | | 0. | 0. | 0. | |
| (12) TED A. SCHMIDT PRES-ELECT(AS OF 6/23)/VP (THRU 6/23 | 7.50 0.00 | X | | X | | | 0. | 0. | 0. | |
| (13) SAMUEL J. SAKS VP(AS OF 6/23)/TREAS/SEC(THRU 6/23) | 7.50 0.00 | X | | X | | | 0. | 0. | 0. | |
| (14) DOREEN MCPAUL SECRETARY/TREASURER (AS OF 6/23) | 7.50 0.00 | X | | X | | | 0. | 0. | 0. | |
| (15) ERIC M. RUCHENSKY ELECTED GOVERNOR (THRU 6/23) | 5.00 0.00 | X | | | | | 0. | 0. | 0. | |
| (16) SHARON A. FLACK ELECTED GOVERNOR (THRU 6/23) | 5.00 0.00 | X | | | | | 0. | 0. | 0. | |
| (17) D CHRISTOPHER RUSSELL ELECTED GOVERNOR | 5.00 0.00 | 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/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (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) SANDRA BENSLEY DISTRICT GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (19) LETICIA MARQUEZ ELECTED GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (20) DIANDRA DAY BENALLY ELECTED GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (21) KELSI LANE ELECTED GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (22) ROBERT J. MCWHIRTER ELECTED GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (23) JOHN W. MOODY DISTRICT GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (24) DAVID B. ROSENBAUM DISTRICT GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (25) JIMMIE DEE SMITH ELECTED GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (26) DENNIS M FITZGIBBONS ELECTED GOVERNER | 5.00 0.00 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 1,409,012. | 0. | 218,418. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 1,409,012. | 0. | 218,418. |

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 29

| | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 4 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 | |
| 5 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 |
|--|--------------------------------|---------------------|
| LAWRENCE DUNCAN 3905 W DARROW ST, PHOENIX, AZ 85041 | CONSULTING - NETWORK SUPPORT | 115,200. |
| | | |
| | | |
| | | |
| | | |

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 1

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 | 1 a | Federated campaigns | 1a | | | | | |
| | b | Membership dues | 1b | | | | | |
| | c | Fundraising events | 1c | | | | | |
| | d | Related organizations | 1d | | | | | |
| | e | Government grants (contributions) | 1e | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above ... | 1f | 1,078. | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ 1,078. | | | | |
| | h | Total. Add lines 1a-1f | | 1,078. | | | | |
| Program Service Revenue | 2 a | MEMBERSHIP DUES | Business Code | 812900 | 11,258,280. | 11258280. | | |
| | b | PROFESSIONAL DEVELOPMENT | | 611430 | 5,160,292. | 3,772,092. | 1388200. | |
| | c | COMPLIANCE | | 812900 | 1,170,888. | 1,170,888. | | |
| | d | ASSESSMENTS | | 812900 | 482,844. | 482,844. | | |
| | e | REGULATORY | | 812900 | 173,506. | 173,506. | | |
| | f | All other program service revenue | | | | | | |
| | g | Total. Add lines 2a-2f | | | 18,245,810. | | | |
| | Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | | 386,782. | | 386,782. |
| 4 | | Income from investment of tax-exempt bond proceeds | | | | | | |
| 5 | | Royalties | | | 164,454. | 68,986. | 95,468. | |
| 6 a | | Gross rents | (i) Real | 595,237. | | | | |
| | | | (ii) Personal | | | | | |
| | | | | | | | | |
| 6 b | | Less: rental expenses ... | | 27,600. | | | | |
| 6 c | | Rental income or (loss) | | 567,637. | | | | |
| d | | Net rental income or (loss) | | | 567,637. | 12,769. | 554,868. | |
| 7 a | | Gross amount from sales of assets other than inventory | (i) Securities | 1,564,504. | | | | |
| | | | (ii) Other | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 7 b | | Less: cost or other basis and sales expenses | | 1,568,881. | 295. | | | |
| 7 c | | Gain or (loss) | | -4,377. | -295. | | | |
| d | Net gain or (loss) | | | -4,672. | | -4,672. | | |
| 8 a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | | |
| b | Less: direct expenses | 8b | | | | | | |
| c | Net income or (loss) from fundraising events | | | | | | | |
| 9 a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| b | Less: direct expenses | 9b | | | | | | |
| c | Net income or (loss) from gaming activities | | | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| b | Less: cost of goods sold | 10b | | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | 11 a | DEFERRED COMPENSATION PLAN REVENUE | Business Code | 813920 | 15,454. | 15,454. | | |
| | b | | | | | | | |
| | c | | | | | | | |
| | d | All other revenue | | | | | | |
| | e | Total. Add lines 11a-11d | | | 15,454. | | | |
| 12 | Total revenue. See instructions | | | 19,376,543. | 16942050. | 1496437. | 936,978. | |

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 |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | 127,940. | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 628,411. | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 780,663. | | | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 7,713,310. | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 492,562. | | | |
| 9 Other employee benefits | 869,401. | | | |
| 10 Payroll taxes | 625,882. | | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 58,454. | | | |
| c Accounting | 58,635. | | | |
| d Lobbying | 889. | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 30,272. | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 1,226,531. | | | |
| 12 Advertising and promotion | 44,722. | | | |
| 13 Office expenses | 877,250. | | | |
| 14 Information technology | 899,898. | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 754,833. | | | |
| 17 Travel | 63,525. | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 1,114,702. | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 607,087. | | | |
| 23 Insurance | 150,532. | | | |
| 24 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.) | | | | |
| a FEDERAL UBIT | 54,425. | | | |
| b BANK AND CREDIT CARD FE | 355,635. | | | |
| c TRAINING AND DEVELOPMEN | 159,384. | | | |
| d MEMBER RESEARCH TOOL | 80,004. | | | |
| e All other expenses _____ | 95,931. | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 17,870,878. | | | |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|-------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 4,224,773. | 1 | 4,592,089. |
| | 2 Savings and temporary cash investments | 73,677. | 2 | 69,351. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 77,596. | 4 | 167,928. |
| | 5 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 | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | 85,571. | 8 | 54,298. |
| | 9 Prepaid expenses and deferred charges | 547,115. | 9 | 599,281. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 19,772,528. | | |
| | b Less: accumulated depreciation | 10b 10,570,202. | 10c | 9,202,326. |
| | 11 Investments - publicly traded securities | 10,853,512. | 11 | 13,586,027. |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 389,690. | 15 | 501,935. |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 25,674,316. | 16 | 28,773,235. | |
| Liabilities | 17 Accounts payable and accrued expenses | 1,426,419. | 17 | 1,711,088. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 3,326,235. | 19 | 3,189,115. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 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 | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 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 | 421,882. | 25 | 503,955. |
| | 26 Total liabilities. Add lines 17 through 25 | 5,174,536. | 26 | 5,404,158. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 20,499,780. | 27 | 23,369,077. |
| | 28 Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| | 32 Total net assets or fund balances | 20,499,780. | 32 | 23,369,077. |
| | 33 Total liabilities and net assets/fund balances | 25,674,316. | 33 | 28,773,235. |

Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|--|-----------|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 19,376,543. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 17,870,878. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,505,665. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 20,499,780. |
| 5 | Net unrealized gains (losses) on investments | 5 | 1,363,632. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 23,369,077. |

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** 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.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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

| | Yes | No |
|-----------|----------|----------|
| | | |
| 2a | | X |
| | | |
| 2b | X | |
| | | |
| 2c | X | |
| | | |
| 3a | | X |
| 3b | | |

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

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 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 STATE BAR OF ARIZONA | Employer identification number 86-6000294 |
|---|---|

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

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

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|--|--|---------------------|-------------------------------|--|--|--|--|---|---|--------------------|--------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) | | | | | | | | | | | | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | | | | | | | | | | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | | | | | | | | | | | | | |
| d Other exempt purpose expenditures | | | | | | | | | | | | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | | | | | | | | | | | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">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. | | | | | | | | | | | | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | | | | | | | | | | | | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | | | | | | | | | | | | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | | | | | | | | | | | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |

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

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|---|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f 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)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d 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).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

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."

Table with 3 columns: Question, Yes, No. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 2a Current year; 2b Carryover from last year; 2c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 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 expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

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.

Blank lines for providing supplemental information as required by the instructions.

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 for instructions and the latest information.

OMB No. 1545-0047

2023

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, modified easements, states where located, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i) and (ii).

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include elected not to report art collections, elected to report art collections with revenue and asset amounts, and received or held art collections for financial gain with revenue and asset amounts.

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 in Part XIII

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 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? | 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. | 3,833,212. | 3,906,484. |
| c Leasehold improvements | | 6,110,543. | 3,185,858. | 2,924,685. |
| d Equipment | | 2,075,556. | 2,012,918. | 62,638. |
| e Other | | 2,092,790. | 1,538,214. | 554,576. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | 9,202,326. |

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) | | |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | | |

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) | | |
| Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) | | |

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) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | |

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 | 42,508. |
| (3) DUE TO SUPREME COURT | 39,729. |
| (4) DEFERRED COMPENSATION OBLIGATIONS | 421,718. |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | |

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.

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

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.

| | | | |
|----------|---|-----------|-----------|
| 1 | Total expenses and losses per audited financial statements | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | | 2e |
| 3 | Subtract line 2e from line 1 | | 3 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | | 4c |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | | 5 |

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:

THE ORGANIZATION IS ORGANIZED AS AN ARIZONA NONPROFIT AND HAS BEEN RECOGNIZED BY THE IRS AS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(A) AS ORGANIZATIONS DESCRIBED IN IRC SECTION 501(C)(6), QUALIFY FOR THE CHARITABLE CONTRIBUTION DEDUCTION, AND HAVE BEEN DETERMINED NOT TO BE PRIVATE FOUNDATIONS. MANAGEMENT HAS DETERMINED THE CPF IS A GRANTOR TRUST AND AS SUCH IT IS A 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). SBA IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) WITH THE IRS. CPF IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 1041) WITH

Part XIII Supplemental Information *(continued)*

THE IRS. IN ADDITION, THE ENTITIES ARE SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THEIR EXEMPT PURPOSES. THE ORGANIZATION DETERMINED THAT CPF IS NOT SUBJECT TO UNRELATED BUSINESS INCOME TAX AND HAS NOT FILED AN EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN (FORM 990-T) WITH THE IRS.

MANAGEMENT BELIEVES THAT EACH ENTITY HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS. THE ORGANIZATION 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 ENTITIES' FORMS 990, 990-T AND OTHER INCOME TAX FILINGS REQUIRED BY STATE, LOCAL, OR NON-U.S. TAX AUTHORITIES ARE NO LONGER SUBJECT TO TAX EXAMINATION FOR YEARS BEFORE 2020.

**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 for the latest information.

OMB No. 1545-0047

2023

**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.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|---|----------------|--|---------------------------------|---|--|--|---|
| ARIZONA FOUNDATION FOR LEGAL SERVICES & EDUCATION - 4201 N 24TH STREET, STE 210 - PHOENIX, AZ 85016 | 95-3351710 | 501(C)(3) | 59,740. | 60,000. | PER MEMORANDUM OF UNDERSTANDING (MOU) | RENT REDUCTION PER MOU | SUPPORT FOR PRO BONO LEGAL SERVICES |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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 **0.**

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 |
|--------------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| CLIENT PROTECTION FUND (CPF) | 69 | 617,713. | 0. | | |
| CRIMINAL JUSTICE SECTION SCHOLARSHIP | 6 | 7,698. | 0. | | |
| TAX SECTION | 3 | 3,000. | 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 AZFLSE.

PART III: THE TRUSTEES OF THE CLIENT PROTECTION FUND OF THE STATE BAR OF ARIZONA CONSIDER CLAIMS ALLEGING A LOSS OF MONEY OR PROPERTY DUE TO THE DISHONEST CONDUCT OF A LAWYER ACTING AS A LAWYER OR FIDUCIARY TO THE

Part IV Supplemental Information

CLAIMANT. THE DECLARATION OF TRUST ESTABLISHES THE EVENTS BY WHICH A CLAIM MAY BE CONSIDERED FOR PAYMENT, AND THE MAXIMUM AWARD AMOUNT PER CLAIMANT AND AGGREGATE CLAIMS AGAINST ANY ONE LAWYER.

SCHOLARSHIPS WERE SPONSORED BY THE TAX LAW SECTION AND THE CRIMINAL JUSTICE LAW SECTION. LAW SCHOOL STUDENTS MUST SUBMIT APPLICATIONS OR ESSAYS TO RECEIVE THE SCHOLARSHIP. THE APPLICATIONS AND/OR ESSAYS ARE REVIEWED BY A COMMITTEE COMPRISED OF MEMBERS OF THE INVOLVED SECTION AND RECIPIENTS ARE SELECTED. SCHOLARSHIPS PAID IN 2023 BY THE TAX SECTION WERE PAID DIRECTLY TO THE STUDENT WITH NO RESTRICTIONS ON USE. SCHOLARSHIPS PAID IN 2023 BY THE CRIMINAL JUSTICE SECTION FOR UNIVERSITY OF ARIZONA STUDENTS WERE PAID DIRECTLY TO THE STUDENT WITH NO RESTRICTIONS ON USE. SCHOLARSHIPS PAID IN 2023 BY THE CRIMINAL JUSTICE SECTION FOR ARIZONA STATE UNIVERSITY STUDENTS WERE PAID DIRECTLY TO THE UNIVERSITY.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

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 |
|-----------|-----|----|
| 1b | X | |
| 2 | X | |
| 4a | | X |
| 4b | | X |
| 4c | | X |
| 5a | | |
| 5b | | |
| 6a | | |
| 6b | | |
| 7 | | |
| 8 | | |
| 9 | | |

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

Schedule J (Form 990) 2023

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 and/or 1099-NEC 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 ENGLAND CEO/EXECUTIVE DIRECTOR | (i) | 200,000. | 0. | 679. | 11,809. | 25,402. | 237,890. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) MARET VESSELLA CHIEF BAR COUNSEL | (i) | 174,716. | 1,650. | 8,749. | 10,571. | 11,848. | 207,534. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) KATHY GERHART CFO (THRU 12/23) | (i) | 133,757. | 150. | 36,220. | 9,665. | 12,176. | 191,968. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) LORI MAXWELL CHIEF INFORMATION OFFICER | (i) | 155,494. | 650. | 8,743. | 9,098. | 13,158. | 187,143. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (5) LISA PANAHI GENERAL COUNSEL | (i) | 129,865. | 2,650. | 7,980. | 8,761. | 31,984. | 181,240. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (6) AMY REHM DEPUTY CHIEF BAR COUNSEL | (i) | 152,706. | 3,150. | 623. | 9,202. | 8,306. | 173,987. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (7) ROBERTA TEPPER CHIEF MEMBER SERVICE OFFICER | (i) | 130,324. | 1,150. | 8,749. | 7,974. | 12,461. | 160,658. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
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| | (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:

STATE BAR OF ARIZONA HAS WRITTEN WELLNESS PROGRAM TO SUPPORT A HEALTHY LIFESTYLE. SBA WILL REIMBURSE \$75 PER QUARTER FOR MONTHLY FEES. ALL EMPLOYEES ARE ELIGIBLE.

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

STATE BAR OF ARIZONA

Employer identification number

86-6000294

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

LEGAL PROFESSION AND PUBLIC.

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 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.

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

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

Schedule O (Form 990) 2023

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

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 2023 THE ORGANIZATION PROVIDED ASSISTANCE TO 68 CLAIMS FILED WITH THE FUND.

FORM 990, PART VI, SECTION A, LINE 4:

THE ARTICLES WERE AMENDED TO ADDRESS THE DISTRIBUTION OF ASSETS UPON DISSOLUTION. THE AMENDMENT ALLOWS THE ASSETS OF THE ORGANIZATION TO BE DISTRIBUTED TO A 501(C)(6) UPON DISSOLUTION. SPECIFICALLY, THE LANGUAGE READS "IF THE CORPORATION IS DISSOLVED, AND AFTER THE LIABILITIES OF THE CORPORATION HAVE BEEN DISCHARGED OR PROVIDED FOR PURSUANT TO ARIZONA'S NONPROFIT CORPORATION STATUTES, THE REMAINING ASSETS MAY BE DISTRIBUTED, AS DESIGNED BY THE BOARD OF GOVERNORS, TO: (1) AN ORGANIZATION OR ORGANIZATIONS OPERATING A BUSINESS LEAGUE WITHIN THE MEANING OF IRS CODE SECTION 501(C)(6); OR (2) AN ORGANIZATION OR ORGANIZATIONS QUALIFIED AS EXEMPT UNDER SECTION 501(C)(3) OF THE IRS CODE. ANY ASSETS NOT SO DISPOSED OF SHALL BE DISPOSED OF BY A COURT OF COMPETENT JURISDICTION IN MARICOPA COUNTY".

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 SIX CLASSES: ACTIVE, INACTIVE, RETIRED, SUSPENDED, JUDICIAL AND AFFILIATE. DISBARRED OR RESIGNED PERSONS ARE NOT MEMBERS OF THE BAR. ACTIVE MEMBERS CONSIST OF EVERY PERSON LICENSED TO PRACTICE LAW IN THE STATE OF ARIZONA EXCEPT FOR PERSONS WHO ARE INACTIVE, RETIRED, SUSPENDED, JUDICIAL, OR AFFILIATE MEMBERS. LEGAL PARAPROFESSIONALS ARE AFFILIATE MEMBERS FOR PURPOSES OF REGULATION AND DISCIPLINE UNDER RULE 32. ALL PERSONS ADMITTED TO PRACTICE

Name of the organization

STATE BAR OF ARIZONA

Employer identification number

86-6000294

IN ACCORDANCE WITH THE RULES OF THE COURT SHALL, BY THAT FACT, BECOME ACTIVE OR AFFILIATE MEMBERS OF THE STATE BAR. UPON ADMISSION, THE 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, THE BOARD IS COMPOSED OF SIXTEEN (16) ELECTED GOVERNORS AND TEN (10) APPOINTED GOVERNORS. ELECTED GOVERNORS ARE ELECTED BY MEMBERS IN SPECIFIED DISTRICTS.

THE SUPREME COURT APPOINTS FOUR (4) PUBLIC GOVERNORS WHO MUST NOT BE STATE BAR OF ARIZONA MEMBERS OF THE STATE BAR AND MUST NOT HAVE, OTHER THAN AS CONSUMERS OF LEGAL SERVICES, A FINANCIAL INTEREST IN THE PRACTICE OF LAW; THREE (3) AT-LARGE GOVERNORS, WHO MAY BE FORMER ELECTED, PUBLIC, OR DISTRICT GOVERNORS; AND (3) DISTRICT GOVERNORS WHO MUST BE MEMBERS OF THE STATE BAR AND MEET DEFINED DISTRICT REQUIREMENTS.

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:

Name of the organization

STATE BAR OF ARIZONA

Employer identification number

86-6000294

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 COMMITTEE IS ALSO PROVIDED WITH A COMPLETE COPY OF THE FINAL FORM 990 FOR REVIEW.

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

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 STATE BAR OF ARIZONA 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

Name of the organization

STATE BAR OF ARIZONA

Employer identification number

86-6000294

MEMBERS, SETS AND ADJUSTS THE SALARY OF THE CEO/EXECUTIVE DIRECTOR. THE
 CEO/EXECUTIVE DIRECTOR 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 ORGANIZATION'S ARTICLES OF INCORPORATION, BY-LAWS, CONFLICT OF INTEREST
 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 XII, LINE 2C:

THE ORGANIZATION HAS A FINANCE AND AUDIT COMMITTEE RESPONSIBLE FOR
 OVERSIGHT OF THE FINANCIAL STATEMENT AUDIT AND SELECTION OF THE
 INDEPENDENT ACCOUNTANT. THE COMMITTEE COORDINATES THE AUDIT WITH THE
 INDEPENDENT AUDITORS. ANY FINANCIAL CONCERN ENCOUNTERED IN THE SYSTEM
 IS ROUTED TO THIS COMMITTEE FOR REVIEW. THIS PROCESS HAS NOT CHANGED
 FROM PRIOR YEARS.

**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 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

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

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 ST STE 100, PHOENIX, AZ 85016 | PROMOTE PUBLIC CONFIDENCE IN LEGAL PROFESSION | ARIZONA | 812,749. | 2,437,132. | STATE BAR OF ARIZONA |
| | | | | | |
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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 |
| | | | | | | | |
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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?

| | Yes | No |
|--|-----------|----|
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | 1a | |
| b Gift, grant, or capital contribution to related organization(s) | 1b | |
| c Gift, grant, or capital contribution from related organization(s) | 1c | |
| d Loans or loan guarantees to or for related organization(s) | 1d | |
| e Loans or loan guarantees by related organization(s) | 1e | |
| f Dividends from related organization(s) | 1f | |
| g Sale of assets to related organization(s) | 1g | |
| h Purchase of assets from related organization(s) | 1h | |
| i Exchange of assets with related organization(s) | 1i | |
| j Lease of facilities, equipment, or other assets to related organization(s) | 1j | |
| k Lease of facilities, equipment, or other assets from related organization(s) | 1k | |
| l Performance of services or membership or fundraising solicitations for related organization(s) | 1l | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | 1m | |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | |
| o Sharing of paid employees with related organization(s) | 1o | |
| p Reimbursement paid to related organization(s) for expenses | 1p | |
| q Reimbursement paid by related organization(s) for expenses | 1q | |
| r Other transfer of cash or property to related organization(s) | 1r | |
| s Other transfer of cash or property from related organization(s) | 1s | |

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

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

Type and Entity: CONTRIBUTION - 50% CASH FED **DETAIL CARRYOVER SCHEDULE**
 Section 382 Annual Limitation Section 382 Carryover

| Year Originated | Original Carryover Amount | Total Amount Used | Amount Used for |
|-----------------|---------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| A 2018 | 44,796. | | | | | | | | | | |
| B 2019 | 53,709. | | | | | | | | | | |
| C 2020 | 47,764. | | | | | | | | | | |
| D 2021 | 40,053. | | | | | | | | | | |
| E 2022 | 36,924. | | | | | | | | | | |
| F 2023 | 30,551. | | | | | | | | | | |
| G | | | | | | | | | | | |
| H | | | | | | | | | | | |
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| W | | | | | | | | | | | |
| Detail Type | E S B C | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for |
| A | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| B | | | | | | | | | | | |
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**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

| | | |
|--|---|---|
| Type or Print | Name of exempt organization, employer, or other filer, see instructions. STATE BAR OF ARIZONA | Taxpayer identification number (TIN) 86-6000294 |
| 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. 4201 N 24TH ST , 100 | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHOENIX, AZ 85016-6266 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 4720 (other than individual) | 09 |
| Form 4720 (individual) | 03 | Form 5227 | 10 |
| Form 990-PF | 04 | Form 6069 | 11 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 8870 | 12 |
| Form 990-T (trust other than above) | 06 | Form 5330 (individual) | 13 |
| Form 990-T (corporation) | 07 | Form 5330 (other than individual) | 14 |
| Form 1041-A | 08 | | |

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **JESSICA IENNARELLA, CFO**
4201 N 24TH ST, STE 100 - PHOENIX, AZ 85016-6266

Telephone No. **602-340-7218** Fax No. _____

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

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

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

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

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**