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Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

**2009**

Open to Public Inspection



**A** For the 2009 calendar year, or tax year beginning , and ending

**B** Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

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

**C** Name of organization: Government Accountability Project

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 1612 K Street, N.W. — Room/suite: 1100

City or town, state or country, and ZIP + 4: Washington DC 20006

**D** Employer identification number: 52-1343924

**E** Telephone number: 202-457-0034

**G** Gross receipts $ 2,215,272

**F** Name and address of principal officer:
MARK COHEN
1612 K STREET, N.W.
WASHINGTON DC 20006

**H(a)** Is this a group return for affiliates? [ ] Yes [X] No

**H(b)** Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status: [X] 501(c) ( 3 ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

**J** Website: ▶ www.whistleblower.org

**K** Type of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

**L** Year of formation: 1984

**M** State of legal domicile: DC

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 6 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 6 |
| 5 | Total number of employees (Part V, line 2a) | 5 | 20 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | |
| 7a | Total gross unrelated business revenue from Part VIII, column (C), line 12 | 7a | |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |

| | | Prior Year | Current Year |
|---|---|---|---|
| **Revenue** | | | |
| 8 | Contributions and grants (Part VIII, line 1h) | 2,470,660 | 2,100,376 |
| 9 | Program service revenue (Part VIII, line 2g) | 690,925 | 97,593 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 7,848 | 17,159 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 446 | 144 |
| 12 | Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 3,169,879 | 2,215,272 |
| **Expenses** | | | |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | | |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 1,548,522 | 1,470,125 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 168,643 | 47,508 |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 388,176 | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) | 872,860 | 906,283 |
| 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 2,590,025 | 2,423,916 |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 579,854 | -208,644 |
| **Net Assets or Fund Balances** | | **Beginning of Current Year** | **End of Year** |
| 20 | Total assets (Part X, line 16) | 1,118,776 | 884,429 |
| 21 | Total liabilities (Part X, line 26) | 192,329 | 166,626 |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 926,447 | 717,803 |

## Part II Signature Block

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

**Sign Here**

▶ Signature of officer — Date

▶ Mark Cohen — Executive Director
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ Theresa Hutchinson CPA — Date: 01/04/11 — Check if self-employed ▶ [ ] — Preparer's identifying number (see instructions): P00176056

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Coates & Hutchinson, P.C.
P. O. Box 561
Odenton, MD 21113

EIN ▶ 52-1639708

Phone no. ▶ 410-672-6339

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

**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**
DAA

## Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

See Schedule 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 ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses $ 1,510,372 including grants of $ ) (Revenue $ )

"Public Health / Whistleblowers

o GAP and the Safe Food Coaliton (of which GAP is a founding partner) continued to work on the reduction of E. coli and other pathogens that threaten our nation's food supply. For example, during 2009, GAP continued working with a whistleblower who exposed the conditions responsible for the major salmonella outbreak in peanut butter in 2008. GAP attended meetings and conferences that addressed the need for food safety reforms, including a conference at the White House. GAP also hosted a national food integrity conference with 87 people from over 45 organizations representing food and water safety, immigration rights, civil rights, animal rights, labor, federal government, and academia.

4b (Code: ) (Expenses $ 229,986 including grants of $ ) (Revenue $ )

International

o GAP identified governance deficits in the International Monetary Fund (IMF) that must be reformed if the IMF is to serve effectively in this role. We completed an analysis of the IMF's whistleblower policy and found that it passed only one out of GAP's twenty standards for a credible policy.

o GAP became part of the campaign at the World Bank for a new whistleblower protection policy as a consequence of the role we played in former World Bank President Paul Wolfowitz's resignation in 2007. As a result of our consultation with the Bank on a final version of the policy, the Executive Board of Directors approved a new whistleblower protection policy.

4c (Code: ) (Expenses $ 161,130 including grants of $ ) (Revenue $ )

Environmental Oversight

o In the February 2009 issue of Vanity Fair, GAP'S Project Climate Science Watch's (CSW) Director Rick Piltz was interviewed for a 20,000-word history of the Bush administration, featuring central people with first-hand knowledge of key moments in that administration.

o GAP represented two lawyers who exercised their First Amendment right of free speech when they posted a YouTube video criticizing the proposed cap-and-trade emissions program. The Environmental Protection Agency (EPA), which employed them both for 20 years, ordered them to take it down and remove from it mention of their work experience. We challenged EPA on

4d Other program services. (Describe in Schedule O.)
(Expenses $ 50,217 including grants of $ ) (Revenue $ )

4e **Total program service expenses ▶** 1,951,705

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | 1 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 4 | X | |
| 5 | **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III | 5 | | |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | 9 | X | |
| 10 | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | X |
| 11 | Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | 11 | X | |
| | • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. | | | |
| | • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. | | | |
| | • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. | | | |
| | • Did the organization report an amount for other assets related in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. | | | |
| | • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. | | | |
| | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X. | | | |
| 12 | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII. | 12 | X | |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional. (12A — Yes: ; No: X) | | | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I | 17 | X | |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | 19 | | X |
| 20 | Did the organization operate one or more hospitals? If "Yes," complete Schedule H | 20 | | X |

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

| | | | Yes | No |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | X |
| 22 | Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 25b | | X |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| a | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28a | | X |
| b | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28b | | X |
| c | An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | 28c | | X |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 | 34 | | X |
| 35 | Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35 | | X |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O. | 38 | X | |

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

| | | | | | Yes | No |
|---|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable | 1a | 20 | | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 | | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | | 1c | | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 20 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | | 2b | X | |
| | **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions) | | | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | | | 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | | 4a | | X |
| b | If "Yes," enter the name of the foreign country: ▶ | | | | | |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | 5b | | X |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible? | | | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | | 7a | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | 7c | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | 7e | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | 7f | | |
| g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | | 7g | | |
| h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | | 7h | | |
| 8 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | | |
| a | Did the organization make any taxable distributions under section 4966? | | | 9a | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | | | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | | | |
| a | Gross income from members or shareholders | 11a | | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | | |

**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 in Schedule O. See instructions.

## Section A. Governing Body and Management

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

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

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Does the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? | 10b | | |
| 11 | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? | 11 | | X |
| 11a | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Does the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | X | |
| b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done | 12c | X | |
| 13 | Does the organization have a written whistleblower policy? | 13 | X | |
| 14 | Does the organization have a written document retention and destruction policy? | 14 | | X |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | X | |
| b | Other officers or key employees of the organization | 15b | X | |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.) | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ AK,AL,AR,AZ,CA,CO,CT,DC,FL,GA,IL,KS,KY

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ Elizabeth Lamb 1612 K St. NW #1100

Washington DC 20006 202-457-0034

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

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

**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. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (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 |
|---|---|---|---|---|---|---|---|---|---|---|
| Louis Clark<br>President | 40.00 | | | X | | | | 91,373 | 0 | 21,966 |
| Shelly Walden<br>Secretary | 40.00 | | | X | | | | 44,945 | 0 | 8,955 |
| Joanna Gualtieri<br>Treasurer | 1.00 | X | | X | | | | 0 | 0 | 0 |
| Molly Elkin<br>Board Member | 1.00 | X | | | | | | 0 | 0 | 0 |
| Christina Macy<br>Board Member | 1.00 | X | | | | | | 0 | 0 | 0 |
| Richard Foos<br>Board Member | 1.00 | X | | | | | | 0 | 0 | 0 |
| Mark Niles<br>Board Member | 1.00 | X | | | | | | 0 | 0 | 0 |
| Rick Salzman<br>Board Member | 1.00 | X | | | | | | 0 | 0 | 0 |
| Mark Cohen<br>Exec Dir | 40.00 | | | X | | | | 92,130 | 0 | 7,926 |
| | | | | | | | | | | |
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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (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 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| **1b Total** ▶ | | | | | | | | 228,448 | | 38,847 |

**2** Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 0

| | | Yes | No |
|---|---|---|---|
| **3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | 3 | | 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? If "Yes," complete Schedule J for such individual | 4 | | X |
| **5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person | 5 | | 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.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 0

## Part VIII Statement of Revenue

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|
| **Contributions, gifts, grants and other similar amounts** | | | | | |
| 1a 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 2,100,376 | | | | |
| g Noncash contributions included in lines 1a-1f: $ | | | | | |
| h **Total.** Add lines 1a–1f ▶ | | 2,100,376 | | | |
| **Program Service Revenue** | Busn. Code | | | | |
| 2a Attorney Fees | | 97,593 | 97,593 | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f All other program service revenue | | | | | |
| g **Total.** Add lines 2a–2f ▶ | | 97,593 | | | |
| **Other Revenue** | | | | | |
| 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | 17,159 | | | 17,159 |
| 4 Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| 5 Royalties ▶ | | | | | |
| | (i) Real / (ii) Personal | | | | |
| 6a Gross Rents | | | | | |
| b Less: rental exps. | | | | | |
| c Rental inc. or (loss) | | | | | |
| d Net rental income or (loss) ▶ | | | | | |
| | (i) Securities / (ii) Other | | | | |
| 7a Gross amount from sales of assets other than inventory | | | | | |
| b Less: cost or other basis & sales exps. | | | | | |
| c Gain or (loss) | | | | | |
| d Net gain or (loss) ▶ | | | | | |
| 8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 | a | | | | |
| b Less: direct expenses | b | | | | |
| c Net income or (loss) from fundraising events ▶ | | | | | |
| 9a Gross income from gaming activities. See Part IV, line 19 | a | | | | |
| b Less: direct expenses | b | | | | |
| c Net income or (loss) from gaming activities ▶ | | | | | |
| 10a Gross sales of inventory, less returns and allowances | a | | | | |
| b Less: cost of goods sold | b | | | | |
| c Net income or (loss) from sales of inventory ▶ | | | | | |
| Miscellaneous Revenue | Busn. Code | | | | |
| 11a Reimbursed Expenses | | 144 | 144 | | |
| b | | | | | |
| c | | | | | |
| d All other revenue | | | | | |
| e **Total.** Add lines 11a–11d ▶ | | 144 | | | |
| 12 **Total Revenue.** See instructions. ▶ | | 2,215,272 | 97,737 | 0 | 17,159 |

## Part IX Statement of Functional Expenses

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.**
**All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| 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 governments and organizations in the U.S. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 183,503 | 156,929 | 9,213 | 17,361 |
| 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 | 969,544 | 851,139 | 51,350 | 67,055 |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 30,769 | 27,980 | 936 | 1,853 |
| 9 Other employee benefits | 196,175 | 179,941 | 5,499 | 10,735 |
| 10 Payroll taxes | 90,134 | 81,018 | 3,324 | 5,792 |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 66,723 | 63,657 | 2,626 | 440 |
| c Accounting | 19,862 | 17,172 | 1,564 | 1,126 |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | 47,508 | | | 47,508 |
| f Investment management fees | | | | |
| g Other | 181,752 | 178,206 | 1,393 | 2,153 |
| 12 Advertising and promotion | 1,429 | 1,287 | 48 | 94 |
| 13 Office expenses | 62,216 | 45,317 | 1,574 | 15,325 |
| 14 Information technology | 13,036 | 11,974 | 337 | 725 |
| 15 Royalties | | | | |
| 16 Occupancy | 129,622 | 118,314 | 3,523 | 7,785 |
| 17 Travel | 64,319 | 63,274 | 545 | 500 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 11,916 | 11,916 | | |
| 23 Insurance | 8,034 | 7,304 | 223 | 507 |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a Direct mail production | 202,388 | 12,342 | | 190,046 |
| b Telecanvassing | 53,468 | 38,384 | | 15,084 |
| c Deposition and Arbitratio | 30,400 | 30,324 | 12 | 64 |
| d Telephone | 21,147 | 19,070 | 766 | 1,311 |
| e Dues & Subscriptions | 13,400 | 12,194 | 630 | 576 |
| f All other expenses | 26,571 | 23,963 | 472 | 2,136 |
| 25 **Total functional expenses.** Add lines 1 through 24f | 2,423,916 | 1,951,705 | 84,035 | 388,176 |
| 26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |

**Part X** **Balance Sheet**

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest bearing | | 47,085 | 1 | 577,102 |
| | 2 | Savings and temporary cash investments | | 837,727 | 2 | 31,231 |
| | 3 | Pledges and grants receivable, net | | 150,000 | 3 | 171,833 |
| | 4 | Accounts receivable, net | | 29,026 | 4 | 38,812 |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | | 5 | |
| | 6 | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 7 | |
| | 8 | Inventories for sale or use | | 1,862 | 8 | 1,718 |
| | 9 | Prepaid expenses and deferred charges | | 20,515 | 9 | 29,257 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 116,169 | | | |
| | b | Less: accumulated depreciation | 10b 93,909 | 26,278 | 10c | 22,260 |
| | 11 | Investments—publicly traded securities | | 588 | 11 | 6,521 |
| | 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 | | 5,695 | 15 | 5,695 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 1,118,776 | 16 | 884,429 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 150,517 | 17 | 159,725 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 16,212 | 21 | 6,851 |
| | 22 | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 25,500 | 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. Complete Part X of Schedule D | | 100 | 25 | 50 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 192,329 | 26 | 166,626 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 915,740 | 27 | 676,491 |
| | 28 | Temporarily restricted net assets | | 10,707 | 28 | 41,312 |
| | 29 | Permanently restricted net assets | | | 29 | |
| | | **Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.** | | | | |
| | 30 | Capital stock or trust principal, or current funds | | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | 32 | |
| | 33 | Total net assets or fund balances | | 926,447 | 33 | 717,803 |
| | 34 | Total liabilities and net assets/fund balances | | 1,118,776 | 34 | 884,429 |

## Part XI Financial Statements and Reporting

| | | | Yes | No |
|---|---|---|---|---|
| 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 in Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | | X |
| 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? | 2c | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | | |
| d | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | |
| 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 in Schedule O and describe any steps taken to undergo such audits. | 3b | | |

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

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No. 1545-0047
**2009**
**Open to Public Inspection**

**Name of the organization**
Government Accountability Project

**Employer identification number**
52-1343924

## Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ..........

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

**a** ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

**e** ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

**f** If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box .......... ☐

**g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| **(i)** A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11g(i) | | |
| **(ii)** A family member of a person described in (i) above? | 11g(ii) | | |
| **(iii)** A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | | |

**h** Provide the following information about the supported organization(s).

| **(i)** Name of supported organization | **(ii)** EIN | **(iii)** Type of organization (described on lines 1–9 above or IRC section **(see instructions)**) | **(iv)** Is the organization in col. **(i)** listed in your governing document? Yes | No | **(v)** Did you notify the organization in col. **(i)** of your support? Yes | No | **(vi)** Is the organization in col. **(i)** organized in the U.S.? Yes | No | **(vii)** Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **Total** | | | | | | | | | |

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

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

## Section A. Public Support

| | Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|---|
| 1 | Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 2,148,099 | 1,687,230 | 1,973,913 | 2,295,660 | 2,100,376 | 10,205,278 |
| 2 | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 | **Total.** Add lines 1 through 3 | 2,148,099 | 1,687,230 | 1,973,913 | 2,295,660 | 2,100,376 | 10,205,278 |
| 5 | The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 1,999,661 |
| 6 | **Public support.** Subtract line 5 from line 4 | | | | | | 8,205,617 |

## Section B. Total Support

| | Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|---|
| 7 | Amounts from line 4 | 2,148,099 | 1,687,230 | 1,973,913 | 2,295,660 | 2,100,376 | 10,205,278 |
| 8 | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 4,012 | 533 | 1,134 | 7,848 | 17,159 | 30,686 |
| 9 | Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | 0 | |
| 10 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | 14,022 | 580 | 12,817 | 446 | | 27,865 |
| 11 | **Total support.** Add lines 7 through 10 | | | | | | 10,263,829 |

12 Gross receipts from related activities, etc. (see instructions) . . . **12** 1,612,974

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

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . **14** 79.95 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . **15** 74.92 %

16a **33 1/3 % support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ X

b **33 1/3 % support test—2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6.) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 | Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | % |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 | Investment income percentage from **2008** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

Part II, Line 10 - Other Income Detail

| | | |
|---|---|---|
| Expense Reimbursement | $ | 17,395 |
| Rental Income | $ | 10,470 |

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

Department of the Treasury
Internal Revenue Service

# Political Campaign and Lobbying Activities

**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. ▶ See separate instructions.**

OMB No. 1545-0047
**2009**
**Open to Public Inspection**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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," to 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," to Form 990, Part IV, line 5 (Proxy Tax), then**

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

| Name of organization | Employer identification number |
|---|---|
| Government Accountability Project | 52-1343924 |

## 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 expenditures ▶ $
3 Volunteer hours

## 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 payments were made. 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-. |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**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.

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 (grass roots lobbying) | | |
| **b** Total lobbying expenditures to influence a legislative body (direct lobbying) | 8,000 | |
| **c** Total lobbying expenditures (add lines 1a and 1b) | 8,000 | |
| **d** Other exempt purpose expenditures | 2,415,916 | |
| **e** Total exempt purpose expenditures (add lines 1c and 1d) | 2,423,916 | |
| **f** Lobbying nontaxable amount. Enter the amount from the following table in both columns. | 271,196 | |

| 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. |

| | (a) | (b) |
|---|---|---|
| **g** Grassroots nontaxable amount (enter 25% of line 1f) | 67,799 | |
| **h** Subtract line 1g from line 1a. If zero or less, enter -0- | 0 | |
| **i** Subtract line 1f from line 1c. If zero or less, enter -0- | 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? ☐ **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 instructions for lines 2a through 2f on page 4.)**

**Lobbying Expenditures During 4-Year Averaging Period**

| **Calendar year (or fiscal year beginning in)** | **(a)** 2006 | **(b)** 2007 | **(c)** 2008 | **(d)** 2009 | **(e)** Total |
|---|---|---|---|---|---|
| **2a** Lobbying non-taxable amount | 241,935 | 267,246 | 279,501 | 271,196 | 1,059,878 |
| **b** Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 1,589,817 |
| **c** Total lobbying expenditures | 53,592 | 2,200 | 10,555 | 8,000 | 74,347 |
| **d** Grassroots nontaxable amount | 60,484 | 66,812 | 69,875 | 67,799 | 264,970 |
| **e** Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 397,455 |
| **f** Grassroots lobbying expenditures | 8,692 | | | | 8,692 |

## 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)).

| | | (a) Yes | (a) No | (b) Amount |
|---|---|---|---|---|
| 1 | 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: | | | |
| a | Volunteers? | | | |
| b | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c | Media advertisements? | | | |
| d | Mailings to members, legislators, or the public? | | | |
| e | Publications, or published or broadcast statements? | | | |
| f | Grants to other organizations for lobbying purposes? | | | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means? | | | |
| i | Other activities? If "Yes," describe in Part IV | | | |
| j | Total. Add lines 1c through 1i | | | |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b | If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c | If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d | 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 |
|---|---|---|---|---|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | |
| 3 | Did the organization agree to carryover lobbying and political expenditures from the prior year? | 3 | | |

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

| | | | |
|---|---|---|---|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).** | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 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 expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

## Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i.
Also, complete this part for any additional information.

**Part IV** **Supplemental Information** (continued)

**SCHEDULE D (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open to Public Inspection

**Name of the organization**

Government Accountability Project

**Employer identification number**

52-1343924

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

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate contributions to (during year) | | |
| 3 | Aggregate 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

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 8/17/06 | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ ________

7 Amount of expenses incurred in monitoring, inspecting, 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)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

(ii) Assets included in Form 990, Part X ▶ $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

| | | | Amount |
|---|---|---|---|
| c | Beginning balance | 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? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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

| | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|---|
| 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 year end balance held as:

a Board designated or quasi-endowment ▶ ____%

b Permanent endowment ▶ ____%

c Term endowment ▶ ____%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | | Yes | No |
|---|---|---|---|---|
| (i) | unrelated organizations | 3a(i) | | |
| (ii) | related organizations | 3a(ii) | | |
| b | If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIV the intended uses of the organization's endowment funds.

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

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 108,341 | 87,947 | 20,394 |
| e Other | | 7,828 | 5,962 | 1,866 |
| **Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ | | | | 22,260 |

**Part VII Investments—Other Securities.** 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 |
|---|---|---|
| Financial derivatives | | |
| Closely-held equity interests | | |
| Other | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | | |

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
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| | | |
| | | |
| | | |
| | | |
| **Total.** (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Amount |
|---|---|
| Federal income taxes | |
| Line of Credit | 50 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 50 |

**2.** FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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

| | | | |
|---|---|---|---|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 2,215,272 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 2,423,916 |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | 3 | -208,644 |
| 4 | Net unrealized gains (losses) on investments | 4 | |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV.) | 8 | |
| 9 | Total adjustments (net). Add lines 4 through 8 | 9 | |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 10 | -208,644 |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 2,215,272 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIV.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | 2,215,272 |
| 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 XIV.) | 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 | 2,215,272 |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 2,423,916 |
| 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 XIV.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | 2,423,916 |
| 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 XIV.) | 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 | 2,423,916 |

## Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part IV, Line 2b - Escrow Liability Arrangement Explanation

When the organization takes on a case, an amount is requested to cover the upfront legal costs. There is a separate bank account that holds these funds. If checks are needed to cover expenses, checks are cut from this account and the related trust activity is also reduced to track the available balance per client.

**Part XIV Supplemental Information** (continued)

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

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047
**2009**
Open To Public Inspection

Name of the organization: Government Accountability Project
Employer identification number: 52-1343924

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a [X] Mail solicitations
- b [X] Internet and email solicitations
- c [X] Phone solicitations
- d [ ] In-person solicitations
- e [X] Solicitation of non-government grants
- f [ ] Solicitation of government grants
- g [ ] Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [ ] No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| (i) Name of individual or entity (fundraiser) | (ii) Activity | (iii) Did fund-raiser have custody or control of contributions? Yes | No | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| AB DATA | FUNDRAISIN | | X | 180,134 | 43,400 | 136,734 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** ▶ | | | | 180,134 | 43,400 | 136,734 |

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

All states

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

| | | **(a)** Event #1<br>(event type) | **(b)** Event #2<br>(event type) | **(c)** Other events<br>(total number) | **(d)** Total events (add col. **(a)** through col. **(c)**) |
|---|---|---|---|---|---|
| Revenue | **1** Gross receipts | | | | |
| | **2** Less: Charitable contributions | | | | |
| | **3** Gross revenue (line 1 minus line 2) | | | | |
| Direct Expenses | **4** Cash prizes | | | | |
| | **5** Noncash prizes | | | | |
| | **6** Rent/facility costs | | | | |
| | **7** Food and beverages | | | | |
| | **8** Entertainment | | | | |
| | **9** Other direct expenses | | | | |
| | **10** Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | ( ) |
| | **11** Net income summary. Combine line 3, column (d), and line 10 ▶ | | | | |

**Part III** **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | **(a)** Bingo | **(b)** Pull tabs/instant bingo/progressive bingo | **(c)** Other gaming | **(d)** Total gaming (Add col. **(a)** through col. **(c)**) |
|---|---|---|---|---|---|
| Revenue | **1** Gross revenue | | | | |
| Direct Expenses | **2** Cash prizes | | | | |
| | **3** Noncash prizes | | | | |
| | **4** Rent/facility costs | | | | |
| | **5** Other direct expenses | | | | |
| | **6** Volunteer labor | ☐ **Yes** % ☐ **No** | ☐ **Yes** % ☐ **No** | ☐ **Yes** % ☐ **No** | |
| | **7** Direct expense summary. Add lines 2 through 5 in column (d) ▶ | | | | ( ) |
| | **8** Net gaming income summary. Combine line 1, column d, and line 7 ▶ | | | | |

| | | | Yes | No |
|---|---|---|---|---|
| **9** | Enter the state(s) in which the organization operates gaming activities: | | | |
| **a** | Is the organization licensed to operate gaming activities in each of these states? | **9a** | | |
| **b** | If "No," Explain: | | | |
| **10a** | Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? | **10a** | | |
| **b** | If "Yes," Explain: | | | |
| **11** | Does the organization operate gaming activities with nonmembers? | **11** | | |
| **12** | Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? | **12** | | |

| | | | | Yes | No |
|---|---|---|---|---|---|
| **13** | Indicate the percentage of gaming activity operated in: | | | | |
| **a** | The organization's facility | **13a** % | | | |
| **b** | An outside facility | **13b** % | | | |
| **14** | Provide the name and address of the person who prepares the organization's gaming/special events books and records:<br>Name ▶<br>Address ▶ | | | | |
| **15a** | Does the organization have a contract with a third party from whom the organization receives gaming revenue? | | **15a** | | |
| **b** | If "Yes," enter the amount of gaming revenue received by the organization ▶ $ and the amount of gaming revenue retained by the third party ▶ $ . | | | | |
| **c** | If "Yes," enter name and address of the third party:<br>Name ▶<br>Address ▶ | | | | |
| **16** | Gaming manager information:<br>Name ▶<br>Gaming manager compensation ▶ $<br>Description of services provided ▶<br>☐ Director/officer ☐ Employee ☐ Independent contractor | | | | |
| **17** | Mandatory distributions: | | | | |
| **a** | Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? | | **17a** | | |
| **b** | Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $ | | | | |

**SCHEDULE O (Form 990)**
Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**
**▶ Attach to Form 990.**

OMB No. 1545-0047
**2009**
**Open to Public Inspection**

Name of the organization: Government Accountability Project
Employer identification number: 52-1343924

Form 990 - Organization's Mission or Most Significant Activities

The Government Accountability Project (GAP) is a 33-year-old non-profit public interest group that promotes government and corporate accountability by advancing occupational free speech, defending whistleblowers, and empowering citizen activists. We pursue this mission through our Public Health & Safety, International Reform, Homeland Security, Environmental Oversight, and Corporate Accountability programs. GAP is the nation's leading whistleblower protection organization.

Form 990, Part III, Line 4a - First Achievement

o GAP continued assisting clients exposing significant public health risks, such as: consumer product safety and food safety concerns at a major national food distribution center; metal shavings in chicken tenders; batches of eye solutions and ear drops which failed to meet FDA quality standards; and the representation of a FDA Safety officer who, because of her negative review of a drug, was wrongly removed from her work and suffered a groundless criminal investigation.

o GAP distributed a White Paper -- addressing the shortcomings of the clinical trial and Institutional Review Board (IRB) system responsible for protecting the rights and welfare of human research subjects during clinical trials -- throughout Congressional offices and broadly to many Non-Governmental Organizations. The paper was made available for free on GAP’s website.

o In 2009, GAP produced fifteen episodes of its national television program, Whistle Where You Work (WWYW). The show was broadcast to over 14 million households nationally via the Free Speech TV Channel on the Dish Satellite Network, on over 70 local public access stations around the country including numerous major metropolitan areas, as well as in select countries in Europe. The show analyzed pressing but often overlooked issues of accountability that we face as a nation, and featured interviews with prominent whistleblowers in one segment, and a panel discussion in the second segment with public interest experts and journalists on topics related to food safety, openness, justice, civil liberties, public health, environmental protection and nuclear safety. WWYW was made available on two websites which chronicled and aired each of our episodes. Additionally, all episodes were archived in full on YouTube - an action that netted measurable positive results and interest.

Homeland Security / Government Employee

o GAP continues to represent a civilian U.S. citizen who was illegally rendered, detained and grossly abused by the U.S. military at Camp Cropper in Iraq.

o GAP continued to assist a client who helped expose the U.S. Navy making improper repairs on high-performance military aircraft, potentially creating a substantial risk to public safety.

o GAP continued to assist a computer expert who witnessed a major telecommunications carrier extending federal access to every communication connected with mobile phones, in violation of all standard security protocols and any legal duty to protect its customers' privacy.

o GAP continued to represent a federal air marshal who told his superiors, the inspector general, and a reporter in 2003 about the consequences of the Federal Air Marshal Service's (FAMS) decision to eliminate assignments on

Name of the organization: Government Accountability Project

Employer identification number: 52-1343924

cross-country flights because of budgetary needs. Two years later, he was told that the information he disclosed had been retroactively labeled Sensitive Security Information (SSI), and he was fired for his disclosures. GAP wrote a legal brief challenging his dismissal as a violation of the Whistleblower Protection Act and Anti-Gag Statute. The Merit Systems Protection Board (MSPB) issued a landmark ruling against him which gave government agencies the power to issue regulations overriding the free speech rights contained within the Whistleblower Protection Act (WPA). GAP has worked closely with the Obama Administration and Congress to provide a statutory fix to the decision in the Senate's bill to restore the WPA. This reform, passed by the Senate Homeland Security and Governmental Affairs Committee, if enacted, would make permanent and provide a remedy for an anti-gag appropriation rider enacted annually that bans illegal agency gag orders.

o GAP continues to work with a civilian civil engineer with the U.S. Army Corps of Engineers who blew the whistle to the Office of Special Counsel (OSC) on the Corps' installation of defective, largely-untested hydraulic pumps in the Corps' post-Hurricane Katrina reconstruction work. The OSC vindicated our client's findings, yet, the Corps continues to publicly insist that the pumps worked during hurricanes Ike and Gustav, but now need to be replaced at an extraordinary cost.

Form 990, Part III, Line 4b - Second Achievement

Unfortunately, this past year the Bank reformed its conflict resolution system (CRS) by creating a peer review system that is weaker than the pre-existing process. GAP provided detailed comments to the working group on the CRS and advocated impartial enforcement mechanisms, especially

Name of the organization: Government Accountability Project

Employer identification number: 52-1343924

guaranteed reinstatement for vindicated whistleblowers and access to external arbitration.

o GAP continued to pursue the case of a World Bank whistleblower involving defective HIV test kits in India that report high rates of false negatives.

o During this period, GAP: pressed the U.S. mission to the United Nations to advocate for the appointment of a qualified director to lead the organization's Investigations Division; released two reports about racial discrimination at the World Bank and the Inter-American Development Bank, respectively; and finished a report, based upon information provided to us by a whistleblower, that documents the lack of security for World Bank staff and consultants.

Form 990, Part III, Line 4c - Third Achievement

numerous legal grounds, arguing in particular that our clients did not give up their freedom of speech by working at EPA. The White House intervened in this issue and brokered a settlement which not only allowed the lawyers to report their video, but also required the EPA to reform its ethics rules so that professionals will be far freer to present their personal and professional views, even if contrary to agency positions

o Significant media accomplishments include interviews in ABC World News, Vanity Fair, Index on Censorship, Associated Press, and Greenwire, and quotes in articles in the Atlantic Monthly, Congressional Quarterly, Environmental Science & Technology, USA Today, Climate Wire, WorldWatch, Gristmill, the Washington Independent, Dallas Morning News, Daily Green, and the Washington Post "Capital Weather Gang" blog. We consulted with reporters developing stories for Science, Environmental Law 360, and Discover magazine, and our work was cited in the New York Times "Dot

Earth” blog, MSNBC “Cosmic Log,” and Climate Progress, for example.

"o GAP successfully represented a Los Alamos National Laboratory (LANL) nuclear weapons engineer who disclosed that stocks of plutonium were missing. The Los Angeles Times ran a story on the issue. LANL suspected our client of disclosing a document about the missing plutonium and put him on indefinite administrative leave pending the outcome of a leak investigation. We negotiated his rehiring to a new position outside his former chain of command and the reinstatement of his security clearance.

o GAP continued to represent a nuclear power plant worker who was fired for raising significant concerns and insisting on the proper application of ""coatings"" which are critical to the safety of nuclear power facilities. This case is particularly important because it is one of the first to test the Energy Policy Act of 2005 and the ability of nuclear whistleblowers to bring cases into federal district court that languish for more than a year within the Department of Labor’s administrative process.

Form 990, Part III, Line 4d - All Other Achievements

Corporate Accountability

o GAP continues to represent a Pentagon whistleblower who revealed significant and unnecessary delays in the U.S. Marines Corps’ (USMC) procurement of armor vehicles, costing lives. While serving in Iraq, he saw firsthand the consequences of the USMC bureaucracy’s failure to respond to urgent need requests submitted by general officers on Mine Resistant Ambush Protected vehicles. We worked with our client to raise these issues with Congress and the media. Only because of our client's whistleblowing was the corporate malfeasance circumvented and the vehicles finally delivered after an 18-month delay. Our client has nonetheless faced

Name of the organization: Government Accountability Project

Employer identification number: 52-1343924

mounting reprisals and GAP persuaded the Office of Special Counsel (OSC) to intervene. As a result, the Marines gave him a temporary reprieve.

o In 2009 we helped to design new “state of the art” whistleblower protections for all corporate employees.

o During this year, GAP also finished writing a critical guidebook which surveys the landscape of corporate whistleblower laws, and recommends strategies for corporate whistleblowers to best protect themselves from future retaliation. Due for publication in 2011, this will serve as a go-to resource for whistleblowers and their attorneys.

Form 990, Part VI, Line 11A - Organization's Process to Review Form 990

The draft 990 was reviewed the President, Executive Director and the Director of Admin and Finance and changes are incorporated into the final draft.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Annually the board of directors is requested to update our conflict of interest quesionnaire.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The board chair and Director supervised an independent written and oral performance evaulation of Executive Director, and togther they approve the salary increase.

Form 990, Part VI, Line 15b - Compensation Process for Officers

Name of the organization: Government Accountability Project

Employer identification number: 52-1343924

Annual performance evaluations are performed by their supervisors and then reviewed by the Executive Director.

Form 990, Part VI, Line 17 - Other States Where Copy of Return is Filed

Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Utah, Virginia, Washington, West Virginia, Wisconsin

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Public Disclosure copies of the audited financial statements and the IRS Form 990 and Form 1023 are kept in the office of the Director of Finance. Upon request copies are made and sent out to anyone that requests.

Sch G, Part I, Line 2b, Col (v) - Fundraising vs. Reimbursement Explanation

AB DATA

MONTHLY RETAINER

Forms **990 / 990-PF**

# Loans from Officers, Directors, Trustees, and Key Employees or Other Disqualified Persons

**2009**

For calendar year 2009, or tax year beginning , and ending

| Name | Employer Identification Number |
|---|---|
| Government Accountability Project | 52-1343924 |

## Form 990, Part X, Line 22 - Additional Information

| | Name of lender | Title |
|---|---|---|
| (1) | Louis Clark | President |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |

| | Original amount borrowed | Date of loan | Maturity date | Repayment terms | Interest rate |
|---|---|---|---|---|---|
| (1) | 40,000 | 01/01/98 | | Upon request | 0.000 |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

| | Security provided by borrower | Purpose of loan |
|---|---|---|
| (1) | None | Working Capital |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |

| | Consideration furnished by lender | Balance due at beginning of year | Balance due at end of year |
|---|---|---|---|
| (1) | None | 25,500 | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| (10) | | | |
| Totals | | 25,500 | |

# Federal Statements



## Taxable Interest on Investments

| Description | Amount | Unrelated Business Code | Exclusion Code | Postal Code | Acquired after 6/30/75 |
|---|---|---|---|---|---|
| | $ 17,159 | | 14 | | |
| Total | $ 17,159 | | | | |

## Form 990, Part IX, Line 24f - All Other Expenses

| Description | Total Expenses | Program Service | Management & General | Fund Raising |
|---|---|---|---|---|
| Lobbying Expenses | $ 8,300 | $ 8,300 | $ | $ |
| Postage | 8,298 | 6,865 | 252 | 1,181 |
| Miscellaneous | 5,506 | 4,727 | 63 | 716 |
| Equipment Rental & Repair | 4,467 | 4,071 | 157 | 239 |
| Total | $ 26,571 | $ 23,963 | $ 472 | $ 2,136 |