

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2021

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation): Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Form 990
Department of the Treasury

For the 2021 calendar year, or tax year beginning 01-01-2021, and ending 12-31-2021

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: INSTITUTE FOR FREE SPEECH
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 1150 CONNECTICUT AVENUE NW 801
City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20036

D Employer identification number: 20-3676886
E Telephone number: (202) 301-3300
G Gross receipts \$ 3,314,675

F Name and address of principal officer: DAVID KEATING, 1150 CONNECTICUT AVENUE NW 801, WASHINGTON, DC 20036

H(a) Is this a group return for subordinates? No
H(b) Are all subordinates included? No
H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.IFS.ORG

K Form of organization: Corporation

L Year of formation: 2005
M State of legal domicile: VA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

Table with 2 columns: Description, Amount. Rows include: 2 Check this box, 3 Number of voting members, 4 Number of independent voting members, 5 Total number of individuals employed, 6 Total number of volunteers, 7a Total unrelated business revenue, 7b Net unrelated business taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants, 9 Program service revenue, 10 Investment income, 11 Other revenue, 12 Total revenue.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid, 14 Benefits paid to or for members, 15 Salaries, other compensation, 16a Professional fundraising fees, 16b Total fundraising expenses, 17 Other expenses, 18 Total expenses, 19 Revenue less expenses.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets, 21 Total liabilities, 22 Net assets or fund balances.

Part II Signature Block

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

Sign Here: Signature of officer DAVID KEATING PRESIDENT, Date 2022-09-23

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2022-09-23, Firm's name RENNER AND COMPANY CPA PC, Firm's address 700 NORTH FAIRFAX STREET SUITE 400 ALEXANDRIA, VA 22314

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THROUGH STRATEGIC LITIGATION, COMMUNICATION, ACTIVISM, TRAINING, RESEARCH AND EDUCATION, THE CORPORATION WORKS TO PROMOTE AND DEFEND THE POLITICAL RIGHTS TO FREE SPEECH, PRESS, ASSEMBLY, AND PETITION GUARANTEED BY THE FIRST AMENDMENT.

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

4a (Code:) (Expenses \$ **1,565,733** including grants of \$) (Revenue \$ **12,902**)
 THE LITIGATION PROGRAM OF THE INSTITUTE FOR FREE SPEECH PURSUES STRATEGIC LITIGATION AND FILES AMICUS BRIEFS TO DEFEND THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

4b (Code:) (Expenses \$ **476,164** including grants of \$) (Revenue \$)
 THE INSTITUTE FOR FREE SPEECH EDUCATES ITS SUPPORTERS AND THE PUBLIC AT LARGE OF THE BENEFITS OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION AND THE IMPORTANCE OF THESE RIGHTS TO OUR SYSTEM OF GOVERNMENT. IT COMMUNICATES THIS INFORMATION THROUGH PUBLISHED ARTICLES IN NEWSPAPERS, WEBSITES AND MAGAZINES, BRIEFINGS OF AND INTERVIEWS WITH JOURNALISTS, APPEARANCES ON TELEVISION AND RADIO, NEWSLETTERS AND AN EXTENSIVE WEBSITE AND BLOG.

4c (Code:) (Expenses \$ **471,207** including grants of \$) (Revenue \$)
 THE INSTITUTE FOR FREE SPEECH PUBLISHES RESEARCH ON THE EFFECTS OF LAWS AND REGULATIONS ON THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. THE INSTITUTE ALSO TRACKS AND ANALYZES PROPOSED LEGISLATION AND REGULATIONS AT THE FEDERAL AND STATE LEVEL THAT COULD AFFECT THESE FIRST AMENDMENT RIGHTS.

(Code:) (Expenses \$ including grants of \$) (Revenue \$ **13,064**)
 OTHER AWARDS AND INCOME WERE PROVIDED FOR VARIOUS ACTIVITIES OF THE INSTITUTE RELATED TO ITS MISSION.

4d Other program services (Describe in Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$ **13,064**)

4e **Total program service expenses** **2,513,104**

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Questions cover topics like organizational type, lobbying, donor funds, and fundraising activities.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
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? <i>If "Yes," complete Schedule J</i>	Yes	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	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? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
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?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
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? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance
 Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

<p>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</p>	<p>2a</p>	<p>25</p>			
<p>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.</p>	<p>2b</p>	<p>Yes</p>			
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>	<p>3a</p>			<p>No</p>	
<p>b If "Yes," has it filed a Form 990-T for this year?<i>If "No" to line 3b, provide an explanation in Schedule O</i></p>	<p>3b</p>				
<p>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)?</p>	<p>4a</p>			<p>No</p>	
<p>b Enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</p>					
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>	<p>5a</p>			<p>No</p>	
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>	<p>5b</p>			<p>No</p>	
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>	<p>5c</p>				
<p>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 as charitable contributions?</p>	<p>6a</p>			<p>No</p>	
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>	<p>6b</p>				
<p>7 Organizations that may receive deductible contributions under section 170(c).</p>					
<p>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?</p>	<p>7a</p>			<p>No</p>	
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>	<p>7b</p>				
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>	<p>7c</p>			<p>No</p>	
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	<p>7d</p>				
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>	<p>7e</p>			<p>No</p>	
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>	<p>7f</p>			<p>No</p>	
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>	<p>7g</p>				
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>	<p>7h</p>				
<p>8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>	<p>8</p>				
<p>9 Sponsoring organizations maintaining donor advised funds.</p>					
<p>a Did the sponsoring organization make any taxable distributions under section 4966?</p>	<p>9a</p>				
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>	<p>9b</p>				
<p>10 Section 501(c)(7) organizations. Enter:</p>					
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	<p>10a</p>				
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<p>10b</p>				
<p>11 Section 501(c)(12) organizations. Enter:</p>					
<p>a Gross income from members or shareholders</p>	<p>11a</p>				
<p>b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)</p>	<p>11b</p>				
<p>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</p>					
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.</p>	<p>12b</p>				
<p>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</p>					
<p>a Is the organization licensed to issue qualified health plans in more than one state?</p>	<p>13a</p>				
<p>Note. See the instructions for additional information the organization must report on Schedule O.</p>					
<p>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</p>	<p>13b</p>				
<p>c Enter the amount of reserves on hand</p>	<p>13c</p>				
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>	<p>14a</p>			<p>No</p>	
<p>b If "Yes," has it filed a Form 720 to report these payments?<i>If "No," provide an explanation in Schedule O</i></p>	<p>14b</p>				
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?</p>	<p>15</p>			<p>No</p>	
<p>16 If the organization is a trust, did it file Form 720, Schedule E, to report the section 4968 excise tax on net investment income?</p>	<p>16</p>			<p>No</p>	
<p>If "Yes," complete Form 4720, Schedule O.</p>					
<p>17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?</p>	<p>17</p>				
<p>If "Yes," complete Form 6069.</p>					

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 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? 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? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on 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? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: AL, AK, AR, CA, CT, FL, KY, MA, MI, MN, NH, NM, NC, OK, OR, SC, VA, GA, IL, KS, MD, MS, NJ, NY, PA, RI, TN, UT, WV, WI
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[checked] Own website [checked] Another's website [checked] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
THE ORGANIZATION 1150 CONNECTICUT AVENUE NW 801 WASHINGTON, DC 20036 (202) 301-3300

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

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

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

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

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

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRADLEY A SMITH CHAIRMAN	10.00	X		X				66,000	0	0
(2) JOHN SNIDER TREASURER	1.00	X		X				0	0	0
(3) HUNTER BATES DIRECTOR	1.00	X						0	0	0
(4) EDWARD H CRANE DIRECTOR	1.00	X						0	0	0
(5) CLETA MITCHELL DIRECTOR	1.00	X						0	0	0
(6) STEPHEN MODZELEWSKI DIRECTOR	1.00	X						0	0	0
(7) ERIC O'KEEFE DIRECTOR	1.00	X						0	0	0
(8) DAVID KEATING PRESIDENT	40.00			X				155,352	0	15,161
(9) ALAN GURA VICE PRESIDENT FOR LITIGATION	40.00				X			184,860	0	1,290
(10) ENDEL KOLDE SENIOR ATTORNEY	40.00					X		121,750	0	19,200
(11) RYAN MORRISON ATTORNEY	40.00					X		113,754	0	18,309
(12) MATTHEW NESE EXTERNAL RELATIONS DIRECTOR	40.00					X		114,661	0	9,563
(13) OWEN YEATES SENIOR ATTORNEY AND DEPUTY VP FOR LITIGATION	40.00					X		144,358	0	6,619

Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Amt 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	3,231,497	
g Noncash contributions included in lines 1a - 1f:\$		1g	49,968	
h Total. Add lines 1a-1f				3,231,497

Program Service Revenue		Business Code	(A)	(B)	(C)	(D)
2a LITIGATION AWARD FEES		541100	12,902	12,902		
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			12,902			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		212			212	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	57,000				
		(ii) Personal					
		6b Less: rental expenses	0				
		6c Rental income or (loss)	57,000				
	d Net rental income or (loss)		57,000			57,000	
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		7b Less: cost or other basis and sales expenses					
		7c 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						
		8b Less: direct expenses					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19						
		9b Less: direct expenses					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances						
10b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
11a MISCELLANEOUS INCOME	900099		13,064	13,064			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			13,064				
12 Total revenue. See instructions			3,314,675	25,966	0	57,212	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	356,662	332,475	4,913	19,274
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	1,376,974	1,283,593	18,967	74,414
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	34,202	31,883	471	1,848
9 Other employee benefits	114,461	106,697	1,578	6,186
10 Payroll taxes	125,839	117,305	1,734	6,800
11 Fees for services (non-employees):				
a Management				
b Legal	98,525	94,752	-1,932	5,705
c Accounting	16,767		16,767	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	113,095	101,116	5,379	6,600
12 Advertising and promotion	14,571	6,196	1,649	6,726
13 Office expenses	2,761	2,574	38	149
14 Information technology	21,293	19,850	293	1,150
15 Royalties				
16 Occupancy	200,936	187,310	2,767	10,859
17 Travel	49,136	41,315	3,962	3,859
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,918	11,643	1,125	1,150
20 Interest	385		385	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	61,579	57,403	847	3,329
23 Insurance	7,613	6,806	807	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	60,790	57,701	2,605	484
b PRINTING	37,488	30,347	3,530	3,611
c MISCELLANEOUS	24,440	23,327	224	889
d BRANDING	408	168	240	
e All other expenses	663	643	5	15
25 Total functional expenses. Add lines 1 through 24e	2,732,506	2,513,104	66,354	153,048
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	1,395,709	1	1,548,194
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	264,215	4	176
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,496	9	1,771
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 493,765		
	b Less: accumulated depreciation	10b 120,660	420,648	10c 373,105
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	3,680,754	12	4,233,239
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	3,709	14	0
	15 Other assets. See Part IV, line 11	16,474	15	16,474
16 Total assets: Add lines 1 through 15 (must equal line 33)	5,786,005	16	6,172,959	
Liabilities	17 Accounts payable and accrued expenses	368,676	17	177,671
	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	295	21	295
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	529,797	25	524,052
	26 Total liabilities. Add lines 17 through 25	898,768	26	702,018
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,887,237	27	5,470,941
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,887,237	32	5,470,941
33 Total liabilities and net assets/fund balances	5,786,005	33	6,172,959	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,314,675
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,732,506
3	Revenue less expenses. Subtract line 2 from line 1	3	582,169
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,887,237
5	Net unrealized gains (losses) on investments	5	1,535
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	5,470,941

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
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?		No
3b	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.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
INSTITUTE FOR FREE SPEECH

Employer identification number
20-3676886

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 12, 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 (Form 990).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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 or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 Value of services or facilities; 4 Total; 5 Portion of total contributions exceeding 2%; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (78.030%); 15 Public support percentage for 2020 Schedule A, Part II, line 14 (75.630%); 16a 33 1/3% support test-2021; 16b 33 1/3% support test-2020; 17a 10%-facts-and-circumstances test-2021; 17b 10%-facts-and-circumstances test-2020; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on 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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 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. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2021. 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—2020. 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990) .		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

	Yes	No
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021:			
a From 2016.			
b From 2017.			
c From 2018.			
d From 2019.			
e From 2020.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017.			
b Excess from 2018.			
c Excess from 2019.			
d Excess from 2020.			
e Excess from 2021.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

Additional Data

Return to Form

Software ID:

Software Version:

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.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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

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

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

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

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

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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
---	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- Political campaign activity expenditures. See instructions ▶ \$ _____
- Volunteer hours for political campaign activities. See instructions

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

- Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- a 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).

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	19,332													
c	Total lobbying expenditures (add lines 1a and 1b)	19,332													
d	Other exempt purpose expenditures	2,713,174													
e	Total exempt purpose expenditures (add lines 1c and 1d)	2,732,506													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	286,625													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	71,656													
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	255,315	265,123	272,652	286,625	1,079,715
b Lobbying ceiling amount (150% of line 2a, column(e))					1,619,573
c Total lobbying expenditures	30,651	30,306	3,667	19,332	83,956
d Grassroots nontaxable amount	63,829	66,281	68,163	71,656	269,929
e Grassroots ceiling amount (150% of line 2d, column (e))					404,894
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
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 similar means?			
i Other activities?			
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 carry over 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) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
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

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

Return Reference	Explanation

Additional Data

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Software ID:

Software Version:

Supplemental Financial Statements

2021

Open to Public Inspection

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for various purposes (land for public use, natural habitat, open space, etc.), a table for 'Held at the End of the Year' with rows 2a-2d, and several yes/no questions regarding monitoring and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and a table for revenue and assets.

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|--------|
| c Beginning balance | -295 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | -295 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance			23,747	144,324	100,943
b Contributions				50,000	50,000
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs			23,747	170,577	6,619
f Administrative expenses					
g End of year balance				23,747	144,324

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		380,653	73,564	307,089
d Equipment		113,112	47,096	66,016
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				373,105

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) CERTIFICATES OF DEPOSIT	249,983	F
(B) GOVERNMENT MONEY MARKET FUNDS	1,004,941	F
(C) BANK DEPOSIT PROGRAM	2,978,315	F
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	4,233,239	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	524,052

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,509,225
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,535	
b	Donated services and use of facilities	2b	193,015	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	194,550
3	Subtract line 2e from line 1		3	3,314,675
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	3,314,675

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

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

1	Total expenses and losses per audited financial statements		1	2,925,521
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	193,015	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	193,015
3	Subtract line 2e from line 1		3	2,732,506
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,732,506

Part XIII Supplemental Information

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

Return Reference	Explanation
PART IV, LINE 2B:	THE INSTITUTE MAINTAINS AN ESCROW ACCOUNT FOR A CONSULTANT WHO PROVIDES CHARITABLE SOLICITATION COMPLIANCE SERVICES TO THEM. ACTIVITY FOR THE ESCROW ACCOUNT IS RECORDED ANNUALLY AND THE ACCOUNT WILL BE REPLENISHED PERIODICALLY WHEN NECESSARY.
PART X, LINE 2:	IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS REQUIRE AN ENTITY TO RECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE-LIKELY-THAN-NOT THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION. MANAGEMENT EVALUATED THE INSTITUTE'S TAX POSITIONS AND CONCLUDED THERE ARE NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE.

Additional Data

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Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1b		
2		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DAVID KEATING PRESIDENT	(i)	155,352	0	0	4,950	10,211	170,513	0
	(ii)	0	0	0	0	0	0	0
2 ALAN GURA VICE PRESIDENT FOR LITIGATION	(i)	184,860	0	0	0	1,290	186,150	0
	(ii)	0	0	0	0	0	0	0
3 OWEN YEATES SENIOR ATTORNEY AND DEPUTY VP FOR LI	(i)	144,358	0	0	4,369	2,250	150,977	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
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Additional Data

Return to Form

Software ID:

Software Version:

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) BRADLEY SMITH	CHAIRMAN OF THE BOARD OF DIRECTORS	66,000	CONSULTING		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference

Explanation

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Noncash Contributions

2021

Open to Public Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	1	49,968	STOCK MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		No
31		No
32a		No

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.**2021****Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	NO SUCH COMMITTEES EXISTED.
FORM 990, PART VI, SECTION B, LINE 11B	THE INSTITUTE'S AUDIT COMMITTEE REVIEWS A DRAFT OF THE 990 PRIOR TO FILING. A COPY OF THE FORM 990 IS ALSO PROVIDED TO THE INSTITUTE'S GOVERNING BODY BEFORE IT IS FILED.
FORM 990, PART VI, SECTION B, LINE 12C	EVERY YEAR BOTH THE BOARD OF DIRECTORS AND EVERY OFFICER REVIEWS THE CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS. THE BOARD OF DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE YEAR AND EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGMENT. EVERY EMPLOYEE ALSO RECEIVES AN ELECTRONIC COPY OF THE POLICY. ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS. IN REVIEWING ANY CONFLICT OR POTENTIAL CONFLICT, ANY MEMBER OF THE BOARD OF DIRECTORS WHO MAY HAVE A CONFLICT IS RECUSED FROM RESOLVING THE CONFLICT OR POTENTIAL CONFLICT.
FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD RETAINS AN INDEPENDENT COMPENSATION CONSULTANT TO PROVIDE A REPORT TO THE BOARD ON THE RANGE OF COMPENSATION AT COMPARABLE ORGANIZATIONS FOR THE PRESIDENT AND THE CHAIRMAN. THE BOARD SETS THE COMPENSATION OF THE PRESIDENT AND THE CHAIRMAN. DURING DISCUSSIONS OF THE CHAIRMAN'S COMPENSATION, THE CHAIRMAN DEPARTS THE MEETING AND DOES NOT VOTE ON THE MATTER. COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT.
FORM 990, PART VI, SECTION C, LINE 19	THE INSTITUTE'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE. THE INSTITUTE DOES NOT MAKE ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.
FORM 990, PART XII, LINE 2C	THE AUDIT COMMITTEE, COMPOSED OF MEMBERS OF THE BOARD OF DIRECTORS, IS RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT OF THE INDEPENDENT AUDIT.
CASES IN LITIGATION PART I	ALASKA POLICY FORUM V. ALASKA PUBLIC OFFICES COMMISSION (DISCLOSURE) THIS CASE IS AN EXCELLENT EXAMPLE OF OUT-OF-CONTROL DONOR DISCLOSURE MANDATES. THE ALASKA POLICY FORUM (APF) SPENT LESS THAN \$1,000 ON FIVE MINOR COMMUNICATIONS ON ITS WEBSITE THAT DISCUSSED RANKED-CHOICE VOTING (RCV). EVEN THOUGH NONE OF THE COMMUNICATIONS MENTIONED A 2020 BALLOT MEASURE ON RCV, AND SEVERAL DIDN'T EVEN MENTION ALASKA OR THAT NOVEMBER'S ELECTION, THE ALASKA PUBLIC OFFICES COMMISSION (APOC) RULED THE COMMUNICATIONS WERE EXPRESS ADVOCACY AGAINST THE BALLOT QUESTION. APF WOULD HAVE TO DISCLOSE DONORS OR PAY AN \$8,000 FINE. WE ARE REPRESENTING THE GROUP IN AN APPEAL, FILED ON AUGUST 11, 2021, TO THE STATE COURT OF THIS OUTRAGEOUS DECISION. A VICTORY WOULD SECURE A KEY PRECEDENT TO LIMIT THE SCOPE OF ONE OF THE WORST CAMPAIGN FINANCE DONOR DISCLOSURE LAWS IN THE NATION.
CASES IN LITIGATION PART II	BLUE STATE REFUGEES (THE RIGHT TO PROTEST) SOUTH DAKOTA GRANTED BLUE STATE REFUGEES A PERMIT TO RALLY ON THE CAPITOL GROUNDS IN SUPPORT OF A BILL BANNING VACCINE MANDATES DURING A NOVEMBER 2021 SPECIAL SESSION OF THE LEGISLATURE AFTER WE FILED A LAWSUIT ON BEHALF OF THE GROUP. THE STATE TOLD THE GROUP IT COULDN'T HOLD RALLIES AFTER NOVEMBER 1 BECAUSE OF HOLIDAY DECORATING. BUT NOT ALLOWING OUR CLIENTS TO RALLY VIOLATED THEIR FIRST AMENDMENT RIGHT TO SPEAK AND PETITION THE GOVERNMENT. ON NOVEMBER 5, 2021, THE COURT WAS NOTIFIED THAT OFFICIALS IN SOUTH DAKOTA AGREED TO GRANT THE BLUE STATE REFUGEES A PERMIT TO HOLD THEIR RALLY. IN DECEMBER, THE FEDERAL DISTRICT COURT FOR THE DISTRICT OF SOUTH DAKOTA APPROVED A CONSENT AGREEMENT IN WHICH THE STATE AGREED TO CHANGE ITS POLICIES BARRING PROTESTS AND RALLIES ON STATE CAPITOL GROUNDS DURING NOVEMBER AND DECEMBER. BLUE STATE REFUGEES, AND THE CORRESPONDING AWARD OF ATTORNEY'S FEES TO IFS AND LOCAL COUNSEL, IS A VALUABLE WARNING TO SUCH OFFICIALS NOT TO INFRINGE ON THE RIGHT TO PROTEST. THIS VICTORY PROTECTED THE FREEDOMS OF ASSEMBLY AND SPEECH.
CASES IN LITIGATION PART III	BREVARD MOMS FOR LIBERTY V. BREVARD PUBLIC SCHOOLS (SCHOOL BOARD CENSORSHIP) WHEN BREVARD (FLORIDA) PUBLIC SCHOOLS (BPS) ADOPTED POLICIES THAT MANY PARENTS DISAGREED WITH, THE BREVARD MOMS FOR LIBERTY (M4L) DID WHAT ANY GROUP OF AMERICANS WOULD DO. THEY ORGANIZED MEMBERS OF THEIR COMMUNITY TO ATTEND PUBLIC SCHOOL BOARD MEETINGS AND SPEAK OUT. BUT INSTEAD OF A FAIR HEARING, THEY RECEIVED A TORRENT OF ABUSE AND CENSORSHIP. NOW M4L AND FOUR OF ITS MEMBERS ARE OUR CLIENTS IN THIS LAWSUIT AGAINST BPS. M4L MEMBERS HAVE BEEN PREVENTED FROM ADDRESSING SPECIFIC ACTIONS OR STATEMENTS BY BOARD MEMBERS, PROHIBITED FROM USING SPECIFIC WORDS AND PHRASES THAT MEMBERS OF THE BOARD DISLIKE, PREVENTED FROM PARTICIPATING IN MEETINGS ON THE SAME TERMS AS THE BOARD'S ALLIES, AND THREATENED BY BOARD OFFICIALS WITH FINES AND PENALTIES FOR SPEAKING. AT LEAST ONCE, THE BOARD MEMBERS GAVE ACTIVISTS ALIGNED WITH THEIR VIEWS PREFERENTIAL ACCESS TO MEETINGS, USING LAW ENFORCEMENT TO PREVENT OTHER CITIZENS FROM ENTERING. AS A RESULT, THE PUBLIC COMMENT PERIOD WAS STACKED WITH SUPPORTIVE COMMENTS. MANY CITIZENS, INCLUDING PLAINTIFF JOSEPH CHOLEWA, WERE DENIED ENTRY AFTER THE ROOM REACHED ITS CAPACITY. SINCE AUGUST 2021, BOARD PRESIDENT MISTY HAGGARD-BELFORD HAS REGULARLY OPENED BOARD MEETINGS BY THREATENING ATTENDEES WITH CRIMINAL SANCTIONS FOR "DISRUPTION." PRESIDING OVER MEETINGS, SHE HAS INTERRUPTED SPEAKERS FOR USING PHRASES AS INNOCUOUS AS "THE LIBERAL LEFT," WARNED A SPEAKER TO "KEEP IT CLEAN" WHEN THE INDIVIDUAL

Return Reference	Explanation
	<p>RECOUNTED AN OPPOSING ACTIVIST TELLING HIM TO "GO TO HELL, AND TOLD ONE OF THE PLAINTIFFS "NO YOU CANNOT" WHEN HE ASKED IF HE COULD SPEAK ABOUT HIS BOARD REPRESENTATIVE. BOARD MEMBERS ARE ELECTED GOVERNMENT OFFICIALS, AND PARENTS HAVE A FIRST AMENDMENT RIGHT TO EXPRESS THEIR VIEWS DURING PUBLIC COMMENT PERIODS. YET UNDER BPS'S PUBLIC PARTICIPATION POLICY, SPEAKERS AT PUBLIC BOARD MEETINGS ARE PROHIBITED FROM ADDRESSING BOARD MEMBERS INDIVIDUALLY OR FROM MAKING "PERSONALLY DIRECTED OR "ABUSIVE" COMMENTS. BREVARD SCHOOL OFFICIALS ENFORCE THE POLICY UNEVENLY, ALLOWING FAVORED SPEAKERS AND THOSE WHO PRAISE THE BOARD TO IGNORE THE RULE. AT ONE MEETING, SEVEN DIFFERENT SPEAKERS PRAISED SCHOOL OFFICIALS BY NAME, A POLICY VIOLATION. YET WHEN COMMUNITY MEMBERS CRITICIZED THE ACTIONS OR VIEWS OF BOARD MEMBERS, THEY WERE CENSORED. OUR LAWSUIT, WHICH WAS FILED ON NOVEMBER 5, 2021, ASKS THE COURT TO DECLARE UNCONSTITUTIONAL THE PROHIBITIONS ON PERSONALLY ADDRESSING SCHOOL BOARD MEMBERS AND ON SPEECH DEEMED "PERSONALLY DIRECTED OR "ABUSIVE," AS WELL AS THE BOARD'S PRACTICE OF DISCRIMINATING BASED ON VIEWPOINT. A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT FREEDOM OF SPEECH AND THE RIGHT TO PETITION.</p>
<p>CASES IN LITIGATION PART IV</p>	<p>HETHERINGTON V. MADDEN (FLORIDA CANDIDATE SPEECH BAN) "THE FIRST AMENDMENT GUARANTEES CANDIDATES THE RIGHT TO DESCRIBE THEMSELVES HOWEVER THEY WISH," BEGINS OUR OPENING BRIEF IN THIS CASE. "A CANDIDATE CAN IDENTIFY AS A CHRISTIAN, A SATANIST, OR AN ATHEIST; A VEGAN OR AN OMNIVORE; A BERNIE BRO OR A MAGA-MANIAC AND EVEN, PERHAPS ESPECIALLY, AS A REPUBLICAN OR A DEMOCRAT." BUT FLORIDA PROHIBITS NONPARTISAN CANDIDATES FROM TELLING VOTERS THEIR PARTISAN AFFILIATION. OUR CLIENT, KELLS HETHERINGTON, IS RUNNING FOR THE ESCAMBIA COUNTY SCHOOL BOARD. THE LAST TIME HE RAN FOR SCHOOL BOARD, THE FLORIDA ELECTIONS COMMISSION FINED HIM FOR SAYING THAT HE IS A "LIFELONG REPUBLICAN." PARTY MEMBERSHIP IS ONE OF THE MOST VALUABLE PIECES OF INFORMATION A CANDIDATE CAN PROVIDE TO THE VOTING PUBLIC. STATES SHOULD NOT PROHIBIT CANDIDATES FROM SHARING TRUTHFUL INFORMATION ABOUT THEIR POLITICAL PARTY AFFILIATION. WE ARE ASKING A FEDERAL COURT TO STRIKE DOWN THIS PROVISION AS UNCONSTITUTIONAL. WE WON A PRELIMINARY INJUNCTION IN JULY 2021, WHICH ALLOWED KELLS HETHERINGTON TO IDENTIFY HIMSELF AS A REPUBLICAN TO VOTERS IN HIS CURRENT ELECTION CAMPAIGN. A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO FREE SPEECH AND A FREE PRESS.</p>
<p>CASES IN LITIGATION PART V</p>	<p>INSTITUTE FOR FREE SPEECH V. BONTA (DISCLOSURE OF GIVING TO CHARITIES.) AS IN MOST JURISDICTIONS, CHARITIES SOLICITING CONTRIBUTIONS IN CALIFORNIA ARE REQUIRED TO REGISTER WITH THE STATE. EACH YEAR, REGISTERED CHARITIES ARE REQUIRED TO FILE A COPY OF THEIR IRS FORM 990 TAX RETURNS WITH THE CALIFORNIA ATTORNEY GENERAL'S OFFICE AS A CONDITION OF MAINTAINING THEIR CONSTITUTIONALLY PROTECTED ABILITY TO SOLICIT CONTRIBUTIONS. ON SCHEDULE B OF FORM 990, CHARITIES ARE REQUIRED TO REPORT TO THE IRS THE NAMES, ADDRESSES, AND AMOUNTS DONATED FOR MAJOR CONTRIBUTORS DURING THE YEAR. THE SCHEDULE B IS SUBMITTED TO THE IRS ON A CONFIDENTIAL BASIS AND, UNDER FEDERAL LAW, THE AGENCY IS PROHIBITED FROM RELEASING THIS INFORMATION TO ANYONE, EXCEPT IN VERY NARROWLY DEFINED CIRCUMSTANCES AND ONLY ON A CONFIDENTIAL BASIS. HISTORICALLY, THE CALIFORNIA ATTORNEY GENERAL DID NOT REQUIRE REGISTERED CHARITIES TO FILE COPIES OF THEIR CONFIDENTIAL, UNREDACTED FORM 990 SCHEDULE B DONOR LISTS WITH THE STATE. THE ATTORNEY GENERAL ONLY BEGAN DEMANDING THIS INFORMATION IN RECENT YEARS, AND THE SUDDEN DEMANDS DID NOT ARISE FROM ANY CHANGES IN, AND WERE NOT SPECIFICALLY AUTHORIZED BY, THE STATE'S LAWS AND REGULATIONS. THE ATTORNEY GENERAL ALSO HAD NOT CITED ANY RECENT CHANGE IN CIRCUMSTANCES WARRANTING THESE DEMANDS. BECAUSE THE ATTORNEY GENERAL IS NOT LEGALLY ENTITLED TO THIS INFORMATION AND HAS NO GOOD REASON FOR DEMANDING IT, THE INSTITUTE FOR FREE SPEECH FILED SUIT TO STOP THIS PRACTICE. IN THIS LAWSUIT, FILED IN 2014, WE ARGUED THAT THE CALIFORNIA ATTORNEY GENERAL'S DEMAND FOR OUR DONOR INFORMATION WAS AN INFRINGEMENT OF THE INSTITUTE FOR FREE SPEECH AND ITS DONORS' FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION. DONORS WHO MAY NOT NECESSARILY WISH TO SPEAK ON THEIR OWN ABOUT AN ISSUE MAY CHOOSE TO EXERCISE THEIR RIGHT TO SPEAK BY GIVING TO AN ORGANIZATION SPEAKING ON THEIR BEHALF. THIS IS PARTICULARLY TRUE FOR UNPOPULAR OR CONTROVERSIAL ISSUES PRECISELY THE TYPE OF SPEECH FOR WHICH THE FIRST AMENDMENT'S PROTECTIONS ARE MOST IMPORTANT. DONORS MUST BE FREE TO GIVE TO ANY LAWFUL CAUSE OF THEIR CHOOSING WITHOUT GOVERNMENT INTRUSION. IF GOVERNMENT OFFICIALS ARE LOOKING OVER CITIZENS' SHOULDERS AND REVIEWING WHICH GROUPS THEY GIVE TO, THEY WILL CHILL DONORS' WILLINGNESS TO GIVE TO CERTAIN GROUPS, THEREBY REDUCING THEIR ABILITY TO SPEAK, AND THE EFFECTIVENESS OF THEIR ASSOCIATION. THE ATTORNEY GENERAL ALSO CLAIMED THAT THE DEFAULT RULE SHOULD BE FOR INDIVIDUAL CHARITIES OPPOSING DEMANDS FOR THEIR DONOR INFORMATION TO DEMONSTRATE THAT THEY WILL FACE PARTICULARIZED HARM FROM TURNING THE DATA OVER TO THE GOVERNMENT. IN EFFECT, THIS CREATES A CATCH-22 IN WHICH ORGANIZATIONS AND THEIR DONORS CAN CLAIM AN EXEMPTION ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST POTENTIAL FUTURE HARM. FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A BACKWARD-LOOKING RULE. THE NINTH CIRCUIT RULED FOR CALIFORNIA, PROHIBITING NONPROFITS FROM ENGAGING IN PROTECTED FIRST AMENDMENT SPEECH IF THEY MAINTAIN THE PRIVACY OF THEIR SUPPORTERS. THE INSTITUTE FOR FREE SPEECH WAS BANNED FROM SPEAKING WITH POTENTIAL DONORS IN CALIFORNIA UNLESS IT REPORTED ITS DONORS TO THE STATE. SINCE FILING THE LAWSUIT, THE INSTITUTE HAS REFUSED TO ACCEDE TO THE STATE'S DEMANDS AND AS A CONSEQUENCE STOPPED SOLICITING CONTRIBUTIONS IN THE STATE. ON DECEMBER 18, 2019, WE ASKED THE U.S. SUPREME COURT TO HEAR THE CASE AND REAFFIRM ITS LONGSTANDING PRECEDENTS ON FREEDOM OF ASSOCIATION. ON JULY 2, 2021, THE U.S. SUPREME COURT GRANTED OUR PETITION. THE NINTH CIRCUIT'S RULING WAS VACATED, AND THE CASE WAS REMANDED BACK TO THE NINTH CIRCUIT FOR RECONSIDERATION AFTER THE SUPREME COURT'S RULING IN AMERICANS FOR PROSPERITY V. BONTA THE PREVIOUS DAY. THE CASE IS STILL PENDING TO RESOLVE THE QUESTION OF ATTORNEY'S FEES. OUR SUCCESS IN THIS CASE PROTECTED THE FIRST AMENDMENT RIGHT TO ASSEMBLY.</p>
<p>CASES IN LITIGATION PART VI</p>	<p>INSTITUTE FOR FREE SPEECH V. JARRETT (DISCLOSURE AND PRO BONO LEGAL SERVICES) WE WANT TO REPRESENT TIM EYMAN, A PROMINENT TAX-CUT ACTIVIST, ON APPEAL IN A CASE WHERE A WASHINGTON STATE COURT RULED THAT HE, PERSONALLY, IS A "CONTINUING POLITICAL COMMITTEE." THE TREATMENT OF AN INDIVIDUAL CITIZEN AS A REGULATED POLITICAL COMMITTEE HAS SERIOUS IMPLICATIONS FOR FIRST AMENDMENT RIGHTS. YET IF WE REPRESENT EYMAN IN THE APPEAL, THE STATE'S LAW COULD FORCE US TO REGISTER WITH THE STATE, FILE REPORTS, AND EXPOSE THE IDENTITIES OF OUR DONORS, AS IF THE INSTITUTE FOR FREE SPEECH TOOK PART IN AN ELECTION CAMPAIGN. OUR LAWSUIT, FILED ON AUGUST 2, 2021, ASKS A FEDERAL COURT TO RULE THAT THE STATE OF WASHINGTON MAY NOT FORCE US TO FILE CAMPAIGN FINANCE REPORTS IF WE REPRESENT EYMAN OR OTHER WASHINGTONIANS WHO NEED LEGAL REPRESENTATION IN A DEFENSE POSTURE. BY CLASSIFYING LEGAL REPRESENTATION IN COURT AS A POLITICAL CONTRIBUTION, WASHINGTON WOULD HURT THE ABILITY OF ORGANIZATIONS TO OFFER THEIR SERVICES TO PERSONS WHEN CAMPAIGN</p>

Return Reference	Explanation
	FINANCE LAWS VIOLATE THEIR RIGHTS. IT WOULD GUARANTEE THAT PEOPLE LIKE EYMAN WOULD BE UNABLE TO DEFEND THEMSELVES AGAINST THE BOTTOMLESS RESOURCES OF THE STATE. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO PETITION THE GOVERNMENT FOR A REDRESS OF GRIEVANCES.
CASES IN LITIGATION PART VII	GREEN V. PIERCE COUNTY (RESTRICTION BASED ON THE SPEAKER'S IDENTITY) WE REPRESENTED BRIAN GREEN, WHO OPERATES A YOUTUBE CHANNEL COVERING LOCAL GOVERNMENT, IN AN APPEAL FILED ON OCTOBER 22, 2021 TO THE U.S. SUPREME COURT OF A WASHINGTON SUPREME COURT DECISION. (WE DID NOT REPRESENT GREEN IN THE WASHINGTON STATE COURTS.) GREEN FILED A PUBLIC RECORDS REQUEST, BUT PIERCE COUNTY OFFICIALS REFUSED IT, SAYING ONLY CORPORATE "NEWS MEDIA" CAN GET THESE RECORDS. THE STATE HIGH COURT RULED THAT SINCE GREEN DOES NOT PUBLISH HIS REPORTS THROUGH A CORPORATION, HE DID NOT QUALIFY AS PART OF THE "NEWS MEDIA," AN IRONIC INVERSION OF THE CRITICISM OF THE CITIZENS UNITED DECISION. UNFORTUNATELY, THE U.S. SUPREME COURT DENIED THE PETITION. SUCCESS IN THIS CASE WOULD HAVE PROTECTED THE RIGHT TO FREEDOM OF THE PRESS.
CASES IN LITIGATION PART VIII	LAKEWOOD COLORADO CITIZENS WATCHDOG GROUP (DONOR PRIVACY) AN INJUNCTION IN SEPTEMBER 2021 ALLOWED THE LAKEWOOD CITIZENS WATCHDOG GROUP IN LAKEWOOD, COLORADO TO PUBLISH ITS NEWSLETTER WITHOUT DISCLOSING THE IDENTITIES OF ITS SUPPORTERS. THE CITY DID NOT APPEAL THE RULING AND THE CASE IS NOW CLOSED. THE INSTITUTE FOR FREE SPEECH RECEIVED FROM THE CITY OF LAKEWOOD \$12,902 IN ATTORNEY'S FEES FOR OUR WORK IN THIS CASE. THE CITY COUNCIL PASSED AN ORDINANCE IN 2019 THAT ENSNARED THE GROUP. THE LAW REGULATED ANY ENTITY THAT SPENT OVER \$500 ON COMMUNICATIONS REFERENCING A CANDIDATE WITHIN 60 DAYS OF A CITY ELECTION. THE LAW PROVIDED NO MEDIA EXEMPTION. THAT MADE IT IMPOSSIBLE FOR THE GROUP OR NEWS ORGANIZATIONS TO REPORT ON LOCAL ELECTIONS WITHOUT REGISTERING WITH THE CITY. THE GROUP ALSO HAD TO PUBLISH DISCLAIMERS ON ARTICLES AND EXPOSE THE IDENTITIES OF ITS SUPPORTERS. WHILE LAKEWOOD'S LAWS POSED A THREAT TO ANY MEDIA OUTLET, IT IS NO SURPRISE THE CITY TARGETED THE GROUP. THE DAY AFTER THE LAW PASSED, COUNCILWOMAN DANA GUTWEIN CROWED THAT GROUPS LIKE THE WATCHDOG MUST [NOW] DISCLOSE WHO IS PAYING FOR IT." WITH OUR COURT VICTORY, THE WATCHDOG GROUP IS AGAIN FREE TO PUBLISH WITHOUT EXPOSING ITS SUPPORTERS, AND WE HAVE ANOTHER PRECEDENT TO USE AGAINST COMPELLED DONOR DISCLOSURE. OUR SUCCESS PROTECTED THE RIGHTS TO ASSEMBLY AND FREEDOM OF THE PRESS.
CASES IN LITIGATION PART IX	JOE MARKLEY AND ROB SAMPSON V. STATE ELECTIONS ENFORCEMENT COMMISSION (LIMITS ON CANDIDATE SPEECH) AT ISSUE IN THIS CASE IS A STATE'S EFFORT TO RESTRICT VOTERS FROM HEARING IMPORTANT INFORMATION ABOUT ELECTIONS AND CANDIDATES. CONNECTICUT'S STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) FINED TWO GENERAL ASSEMBLY MEMBERS FOR CAMPAIGN MAILERS THAT DISCUSSED THE GOVERNOR'S POLICIES. WITH THE HELP OF IFS, THE TWO CANDIDATES ARE FIGHTING BACK. JOE MARKLEY, THEN A STATE SENATOR, AND ROB SAMPSON, THEN A STATE REPRESENTATIVE (AND NOW A STATE SENATOR), WERE ENSNARED BY THE LAW AFTER THEY DECIDED TO SPLIT THE COSTS ON A SERIES OF STANDARD CAMPAIGN MAILERS HIGHLIGHTING THEIR ACHIEVEMENTS IN OFFICE. THE MAILERS PROMOTED MARKLEY AND SAMPSON AS OPPONENTS OF GOVERNOR DANNE MALLOY'S POLICIES ON TAXES AND GOVERNMENT SPENDING. MALLOY WAS ALSO ON THE BALLOT THAT YEAR. BY CRITICIZING THE GOVERNOR'S RECORD, THE SEEC ARGUED THAT MARKLEY AND SAMPSON MADE AN ILLEGAL EXPENDITURE ON BEHALF OF THE GOVERNOR'S OPPONENT. THE SEEC ORDERED SAMPSON TO PAY A \$5,000 FINE AND ORDERED MARKLEY TO PAY A \$2,000 FINE. IN ORDER FOR THE ADS TO BE LEGAL, THE SEEC BELIEVES THE GOVERNOR'S OPPONENT WOULD HAVE HAD TO APPROVE AND SHARE IN THE COSTS OF THE ADS. THIS IS HIGHLY UNREALISTIC AND WOULD RESULT IN LEGISLATIVE CANDIDATES BEING EFFECTIVELY PROHIBITED FROM SPEAKING ABOUT A GOVERNOR'S POLICIES IN CAMPAIGN ADS IF THE GOVERNOR IS RUNNING FOR REELECTION. IN 2018, WE ASKED A CONNECTICUT COURT TO DISMISS THE FINES AND DECLARE THE LAW UNCONSTITUTIONAL. AFTER THE STATE COURT RULED THAT IT COULD NOT RULE ON THE CASE BECAUSE TOO MUCH TIME HAD PASSED, OUR CLIENTS APPEALED. THE CONNECTICUT SUPREME COURT AGREED TO HEAR THE CASE BEFORE THE LOWER APPEALS COURT HAD EVEN RULED ON IT. THE SUPREME COURT REVERSED THE LOWER COURT AND RULED THAT DISMISSAL OF THE APPEAL WOULD "EFFECTIVELY PENALIZE THE PLAINTIFFS FOR THE COMMISSION'S MISTAKE" THAT DELAYED A JUDICIAL APPEAL. NOW WE SEEK VICTORY ON THE MERITS OF THE CASE. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH.
CASES IN LITIGATION PART X	MARSHALL V. AMUSO (PENNSYLVANIA SCHOOL BOARD CENSORSHIP AND DISCLOSURE) AFTER SCHOOL BOARD OFFICIALS REPEATEDLY CENSORED, BADGERED, AND SHOUTED DOWN A GROUP OF PARENTS AND COMMUNITY MEMBERS ATTEMPTING TO QUESTION THE BOARD'S "DIVERSITY POLICY," IFS REPRESENTED THE PARENTS IN FILING A FEDERAL LAWSUIT AGAINST THE LEADERS OF THE PENNSBURY SCHOOL BOARD NEAR PHILADELPHIA. THE BOARD'S POLICIES AND ACTIONS RESTRICTING SPEECH AT PUBLIC MEETINGS VIOLATE THE FIRST AMENDMENT. VIDEO OF PENNSBURY'S AGGRESSIVE CENSORSHIP, WHICH WENT VIRAL ONLINE LAST SUMMER, SHOWS THE BOARD SILENCING PARENTS AND CITIZENS FOR RAISING DISFAVORED ARGUMENTS AGAINST A NEW CURRICULUM THAT THESE CITIZENS SAID WAS BASED ON CRITICAL RACE THEORY. WHILE SCHOOL BOARDS MAY STOP COMMENTS THAT ARE OBSCENE OR EXCEED THE ALLOTTED TIME LIMIT, THEY MAY NOT CENSOR SPEECH BASED ON ITS VIEWPOINT. DURING ONE PUBLIC MEETING HELD IN MAY 2021, PENNSBURY ASSISTANT SOLICITOR PETER AMUSO REPEATEDLY INTERRUPTED RESIDENTS WHO VOICED CONCERNS ABOUT THE NEW CURRICULUM, SHOUTING "YOU'RE DONE!" UNTIL THEY LEFT THE MICROPHONE. THE LAWSUIT ALSO RAISED IMPORTANT FIRST AMENDMENT PRIVACY CONCERNS. THE POLICY FORCED SPEAKERS TO STATE THEIR HOME ADDRESSES PUBLICLY BEFORE SPEAKING. AS NOTED IN THE LAWSUIT, "ENFORCEMENT OF THIS REQUIREMENT IS MEANT TO INTIMIDATE SPEAKERS WHO WOULD EXPRESS CONTROVERSIAL VIEWS." THE VIDEO OF THE MEETING IS ON THE INTERNET, LEAVING THEM OPEN TO HARASSMENT AT THEIR HOMES. THERE ARE OTHER LESS INTRUSIVE WAYS FOR THE BOARD TO ENSURE SPEAKERS ARE RESIDENTS. ON NOVEMBER 17, 2021, WE WON A PRELIMINARY INJUNCTION ON EACH ISSUE RAISED BY THE LAWSUIT. "PUBLIC SPEECH AT SCHOOL BOARD MEETINGS IS IN FACT PROTECTED BY THE FIRST AMENDMENT," WROTE JUDGE GENE E.K. PRATTER. "[T]HOSE WHO EXPRESS SUPPORT FOR A DECISION BY SINGLING OUT A SCHOOL BOARD MEMBER ARE WELCOME, BUT THOSE WHO CRITICIZE A DECISION ARE CUT OFF. THIS IS VIEWPOINT DISCRIMINATION REGARDLESS OF WHETHER SPEAKERS ARE AT OTHER TIMES ALLOWED TO MAKE A VERBAL PERSONAL ATTACK," SHE WROTE. SHE ALSO SET ASIDE THE PUBLIC DISCLOSURE REQUIREMENT. AFTER ALMOST A YEAR OF LITIGATION, THE BOARD AGREED ON JULY 14, 2022 TO SETTLE THE LAWSUIT AND PAY \$300,000 IN ATTORNEY'S FEES, INCLUDING \$237,590 TO THE INSTITUTE, AND NOMINAL DAMAGES. MANY OTHER SCHOOL BOARDS HAVE SIMILAR PUBLIC COMMENT POLICIES, SO THE CASE HAS IMPLICATIONS FAR BEYOND PENNSBURY, AND HAS ALREADY BEEN RELIED UPON BY ANOTHER PENNSYLVANIA COURT DEALING WITH A SIMILAR POLICY. OUR VICTORY IN THIS CASE PROTECTED THE FIRST AMENDMENT FREEDOMS OF SPEECH AND ASSEMBLY AS WELL AS THE RIGHT TO PETITION THE GOVERNMENT FOR A REDRESS OF GRIEVANCES.
CASES IN LITIGATION	MAZO AND MCCORMICK V. WAY, ET AL. (BALLOT SLOGAN RESTRICTIONS.) IFS ATTORNEYS ARE REPRESENTING TWO CANDIDATES FOR CONGRESS IN NEW JERSEY, EUGENE MAZO AND LISA MCCORMICK, IN A FEDERAL LAWSUIT ASKING THE

Return Reference	Explanation
PART XI	<p>COURT TO DECLARE THE STATE'S RESTRICTIONS ON CAMPAIGN SLOGANS UNCONSTITUTIONAL. NEW JERSEY LAW ALLOWS CANDIDATES IN PRIMARY ELECTIONS FOR CONGRESS TO INCLUDE A SLOGAN OF UP TO SIX WORDS NEXT TO THEIR NAME ON THE BALLOT. THE LAW, HOWEVER, PROHIBITS SLOGANS FROM NAMING OR REFERRING TO ANY OTHER PERSON OR ANY INCORPORATED ENTITY IN NEW JERSEY, UNLESS THE CANDIDATE RECEIVES THEIR PERMISSION. THIS HAS FUELED A COMPETITION IN THE STATE TO INCORPORATE ENTITIES IN ORDER TO OWN THE RIGHTS TO THEIR NAMES FOR BALLOT SLOGANS AND EXCLUDE OTHERS FROM USING THEM. EUGENE MAZO IS A LAW PROFESSOR WHO IS SEEKING THE DEMOCRATIC NOMINATION TO THE U.S. HOUSE OF REPRESENTATIVES IN NEW JERSEY'S 10TH CONGRESSIONAL DISTRICT. MAZO SUBMITTED THREE SLOGANS, BUT ALL WERE REJECTED BY THE STATE BECAUSE EACH NAMED AN INCORPORATED ENTITY IN NEW JERSEY. TO AVOID HAVING NO SLOGAN APPEAR ON THE BALLOT, MAZO DID WHAT OTHER CANDIDATES DO: HE REGISTERED CORPORATIONS OF HIS OWN IN THE STATE, NAMED AFTER SLOGANS HE WISHED TO USE. LISA MCCORMICK IS A SMALL BUSINESS OWNER WHO IS SEEKING THE DEMOCRATIC NOMINATION FOR THE HOUSE IN NEW JERSEY'S 12TH CONGRESSIONAL DISTRICT. STATE OFFICIALS DENIED HER CHOICE OF SLOGAN NOT ME. US." BECAUSE MCCORMICK DID NOT HAVE PERMISSION FROM AN INCORPORATED ENTITY ORGANIZED IN NEW JERSEY UNDER THAT NAME. A SECOND SLOGAN NAMING BERNIE SANDERS WAS ALSO DENIED BECAUSE SHE DID NOT HAVE SANDERS' PERMISSION TO USE HIS NAME. ULTIMATELY, MCCORMICK WAS ABLE TO SECURE PERMISSION TO USE THE SLOGAN, "DEMOCRATS UNITED FOR PROGRESS." CANDIDATES HAVE THE RIGHT TO USE THE RHETORIC AND LANGUAGE OF THEIR CHOICE IN THEIR SLOGANS. YET NEW JERSEY'S LAW ALLOWS ANYONE TO CLAIM OWNERSHIP OF A SLOGAN SIMPLY BY INCORPORATING AN ENTITY UNDER THAT NAME. THIS SYSTEM IS UNWISE AND UNCONSTITUTIONAL. THE CASE IS MAZO AND MCCORMICK V. WAY, ET AL. IN THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH.</p>
CASES IN LITIGATION PART XII	<p>MOBILIZE THE MESSAGE, LLC V. BONTA (LABOR LAW THAT DISCRIMINATES AGAINST SPEECH) "CALIFORNIA ALLOWS INDEPENDENT CONTRACTORS TO ASK PASSERSBY TO SIGN A CREDIT CARD APPLICATION, BUT NOT A BALLOT MEASURE PETITION. IT ALLOWS THEM TO GO DOOR-TO-DOOR SELLING HOME GOODS, BUT NOT PROMOTING CANDIDATES. IT ALLOWS THEM TO DROP OFF NEWSPAPERS, BUT NOT CAMPAIGN LITERATURE, NOTES OUR VICE PRESIDENT FOR LITIGATION ALAN GURA. "THE FIRST AMENDMENT PROHIBITS DISCRIMINATION AGAINST SPEECH BASED ON ITS CONTENT, AND THAT'S EXACTLY WHAT'S HAPPENING" IN CALIFORNIA AFTER ASSEMBLY BILL 5 (AB 5) BECAME LAW. AB 5, WHICH EFFECTIVELY BARS CAMPAIGNS FROM HIRING CANVASSERS AS INDEPENDENT CONTRACTORS, HAS FORCED THE PLAINTIFFS TO STOP THEIR LONGSTANDING PRACTICE OF HIRING CONTRACTORS TO COLLECT SIGNATURES FOR BALLOT PETITIONS AND ENGAGE CALIFORNIA VOTERS IN DISCUSSION. THE COSTS OF HIRING CANVASSERS AS EMPLOYEES, AS REQUIRED BY AB 5, MAKE THEM UNAFFORDABLE TO MANY CAMPAIGNS. CALIFORNIA'S LAW EFFECTIVELY FAVORS WELL-FUNDED BALLOT INITIATIVES FROM BIG LABOR AND BIG TECH, WHILE SUFFOCATING THE TYPE OF LOW-BUDGET AND GRASSROOTS EFFORTS THAT PRODUCED THE LEGENDARY PROPOSITION 13, WHICH LIMITED PROPERTY TAXES. OUR CLIENTS ARE A FLORIDA-BASED COMPANY THAT PROVIDES SIGNATURE-GATHERING AND DOOR-KNOCKING SERVICES TO CAMPAIGNS, A NONPROFIT THAT OFTEN WORKS TO ENACT BALLOT MEASURES IN OXNARD, CALIFORNIA, AND A POLITICAL COMMITTEE RELATED TO THE NONPROFIT. THE LAWSUIT WAS FILED ON JUNE 23, 2021, A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK, PUBLISH, AND PETITION THE GOVERNMENT.</p>
CASES IN LITIGATION PART XIII	<p>WISCONSIN FAMILY ACTION V. FEDERAL ELECTION COMMISSION (FEC) (DISCLOSURE) OUR CLIENT'S LAWSUIT AIMED TO STOP A MASSIVE EXPANSION OF THE FEC'S DONOR DISCLOSURE RULES FOR NONPROFIT GROUPS THAT OCCASIONALLY ADVOCATE THE ELECTION OR DEFEAT OF CANDIDATES. THE COMPLAINT IN THE LAWSUIT, FILED DECEMBER 2, 2021, ARGUED THAT ONLY DONORS WHO SPECIFICALLY INTEND TO FUND CAMPAIGN EXPENDITURES COULD BE CONSTITUTIONALLY REQUIRED TO BE REPORTED TO THE FEC. ON MAY 8, 2022, VANDALS SET FIRE TO OUR CLIENT'S OFFICES AND PAINTED GRAFFITI OUTSIDE SAYING, "IF ABORTIONS AREN'T SAFE, THEN YOU AREN'T EITHER." GROUPS KNOWN AS ANARCHY 1312 AND JANE'S REVENGE CLAIMED RESPONSIBILITY FOR THE ATTACK. TWO DAYS LATER, OUR CLIENT AND THE FEC AGREED TO A VOLUNTARY DISMISSAL OF THE CASE STATING THAT "RECENT EVENTS INVOLVING PLAINTIFF'S FACILITIES AND OPERATIONS AND THE SECURITY OF ITS PERSONNEL HAVE MATERIALLY CHANGED THE CIRCUMSTANCES AND CONSIDERATIONS EXISTING AT THE TIME THIS ACTION WAS COMMENCED. FURTHER, DURING THE PENDENCY OF THIS ACTION, DEFENDANT HAS CLARIFIED ITS POSITION IN RELATION TO MATTERS AT ISSUE THAT WERE OF CONCERN TO PLAINTIFF IN COMMENCING THIS ACTION." ON JUNE 8, 2022, THE THREE REPUBLICAN FEC COMMISSIONERS RELEASED AN "INTERPRETIVE STATEMENT ON THE MEANING OF 'EARMARKED' FOR POLITICAL PURPOSES" THAT GIVES FURTHER USEFUL PRO-SPEECH GUIDANCE ON THE ISSUES RAISED BY THE LAWSUIT.</p>
CASES IN LITIGATION PART XIV	<p>WYOMING GUN OWNERS V. BUCHANAN (DISCLOSURE AND VAGUE CAMPAIGN FINANCE LAW) "AMERICANS' RIGHT TO SPEAK FREELY ABOUT CANDIDATES FOR ELECTED OFFICE INCLUDES THE RIGHT TO PUBLICLY EXAMINE CANDIDATES' POSITIONS," BEGINS THE COMPLAINT WE FILED IN FEDERAL COURT FOR OUR CLIENT, WYOMING GUN OWNERS (WYGO). "AMERICANS ALSO HAVE A RIGHT TO KNOW WHAT A LAW MEANS, ESPECIALLY ONE THAT MAY SANCTION THEM FOR ENGAGING IN POLITICAL SPEECH. VAGUE LAWS INVITE ARBITRARY ENFORCEMENT AND CHILL SPEECH." THE LAWSUIT, WHICH WAS FILED ON JUNE 1, 2021, ALLEGES THAT THE STATE'S ELECTIONEERING-COMMUNICATIONS REGIME IS BOTH OVERBROAD AND VAGUE IN ITS DEFINITION OF REPORTABLE SPEECH AND DONORS. IT FAILS TO CLEARLY DEFINE CONTRIBUTIONS AND EXPENDITURES THAT MUST BE REPORTED AND VIOLATES PEOPLE'S INTEREST IN MAINTAINING THE PRIVACY OF THEIR POLITICAL ASSOCIATIONS. THE VAGUE WYOMING LAW IS A PRIME EXAMPLE OF HOW SUCH LAWS CAN HARM POLITICAL SPEECH. THE COMPLAINT FILED UNDER THE LAW CAME FROM A FREQUENT OPPONENT OF THE GROUP'S POLICY VIEWS, ALLOWING THE COMPLAINANT TO TURN THE LAW INTO A WEAPON TO SILENCE POLITICAL ADVERSARIES. EVEN IF SPEAKERS PREVAIL AGAINST STATE INVESTIGATIONS, THE PROCESS PUNISHES THEM FOR SPEAKING, DRAINING THEM OF TIME AND RESOURCES. IN HIS MARCH 21, 2022 RULING ON CROSS-MOTIONS FOR SUMMARY JUDGMENT, JUDGE SCOTT SKAVDAHL RULED THAT THE DONOR DISCLOSURE PROVISION "DOES NOT SURVIVE EXACTING SCRUTINY AND VIOLATES THE FIRST AMENDMENT (SIC) AND THAT A KEY PHRASE IN THE LAW "IS VOID FOR VAGUENESS." HE ENJOINED THE "SECRETARY OF STATE FROM REQUIRING THE ELECTIONEERING REPORT." THE STATE HAS FILED A NOTICE OF APPEAL. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS OF ASSEMBLY, FREE SPEECH, AND A FREE PRESS.</p>

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