

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2022

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.

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

- 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 \$ 17,064,614

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? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527

J Website: WWW.IFS.ORG

K Form of organization: Corporation, Trust, Association, Other

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

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-7a Summary table with 7 rows.

Revenue

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

Expenses

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: Grants and similar amounts paid, Benefits paid, Salaries, Professional fundraising fees, Other expenses, Total expenses, Revenue less expenses.

Net Assets or Fund Balances

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: Total assets, Total liabilities, 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.

Sign Here: Signature of officer DAVID KEATING PRESIDENT, Date 2023-10-25

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2023-10-25, Firm's name RENNER AND COMPANY CPA PC, Firm's address 700 NORTH FAIRFAX STREET SUITE 400 ALEXANDRIA, VA 22314

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

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

THROUGH STRATEGIC LITIGATION, COMMUNICATION, ACTIVISM, TRAINING, RESEARCH AND EDUCATION, THE INSTITUTE 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 \$ 1,860,977 including grants of \$ 7,500) (Revenue \$ 574,150)

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 \$ 481,598 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 \$ 451,249 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 \$ 14,680)

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 \$ 14,680)

4e Total program service expenses 2,793,824

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Main form body containing questions 2a through 17, with sub-questions and input fields for 'Yes', 'No', and numerical values.

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?...

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?...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed... 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... 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...

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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			86,000	0	0	
(2) JOHN SNIDER SECRETARY AND TREASURER	1.00	X		X			0	0	0	
(3) EDWARD H CRANE DIRECTOR	1.00	X					0	0	0	
(4) CLETA MITCHELL DIRECTOR	1.00	X					0	0	0	
(5) STEPHEN MODZELEWSKI DIRECTOR	1.00	X					0	0	0	
(6) ERIC O'KEEFE DIRECTOR	1.00	X					0	0	0	
(7) HUNTER BATES DIRECTOR (TERM ENDED 2022)	1.00	X					0	0	0	
(8) DAVID KEATING PRESIDENT	40.00			X			188,231	0	17,969	
(9) ALAN GURA VICE PRESIDENT FOR LITIGATION	40.00				X		208,066	0	1,934	
(10) ENDEL KOLDE SENIOR ATTORNEY	40.00					X	172,455	0	19,378	
(11) DONALD DAUGHERTY JR SENIOR COUNSEL	40.00					X	134,835	0	15,702	
(12) RYAN MORRISON ATTORNEY	40.00					X	128,941	0	4,326	
(13) SCOTT BLACKBURN RESEARCH DIRECTOR	40.00					X	100,550	0	2,468	

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 Similar Amounts				
1a Federated campaigns				
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above			3,157,682	
g Noncash contributions included in lines 1a - 1f:\$				
1g				
h Total. Add lines 1a-1f				3,157,682

Program Service Revenue	Business Code			
		(A)	(B)	(C)
2a ATTORNEY FEES	541100	574,150	574,150	
b				
c				
d				
e				
f All other program service revenue				
g Total. Add lines 2a-2f.		574,150		

3 Investment income (including dividends, interest, and other similar amounts)		101,919			101,919
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6a Gross rents	(i) Real	35,750			
b Less: rental expenses	(ii) Personal	0			
c Rental income or (loss)		35,750			
d Net rental income or (loss)			35,750		35,750
7a Gross amount from sales of assets other than inventory	(i) Securities	13,180,433			
b Less: cost or other basis and sales expenses	(ii) Other	13,175,739	6,822		
c Gain or (loss)		4,694	-6,822		
d Net gain or (loss)			-2,128		-2,128
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
b Less: direct expenses					
c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses					
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances					
b Less: cost of goods sold					
c Net income or (loss) from sales of inventory					

Other Revenue	Business Code			
		(A)	(B)	(C)
11a MISCELLANEOUS INCOME	900099	14,680	14,680	
b				
c				
d All other revenue				
e Total. Add lines 11a-11d		14,680		
12 Total revenue. See instructions		3,882,053	588,830	0

OtherRevenueMiscAmt

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	7,500	7,500		
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	416,202	388,836	6,360	21,006
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	1,442,985	1,348,105	22,050	72,830
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	39,833	37,214	609	2,010
9 Other employee benefits	116,421	108,766	1,779	5,876
10 Payroll taxes	132,622	123,902	2,026	6,694
11 Fees for services (non-employees):				
a Management				
b Legal	63,507	55,859	96	7,552
c Accounting	17,671		17,671	
d Lobbying	17,000	17,000		
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)	110,613	94,586	7,087	8,940
12 Advertising and promotion	17,122	4,137	1,532	11,453
13 Office expenses	3,903	3,647	59	197
14 Information technology	23,880	22,309	365	1,206
15 Royalties				
16 Occupancy	211,610	197,696	3,234	10,680
17 Travel	60,500	56,392	1,266	2,842
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,130	5,955	1,075	1,100
20 Interest	25		25	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	55,279	51,644	845	2,790
23 Insurance	5,459	4,680	779	
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 MISCELLANEOUS	162,032	151,376	2,478	8,178
b DUES AND SUBSCRIPTIONS	83,022	82,038	398	586
c MAILING POSTAGE AND PRI	39,664	31,310	1,995	6,359
d LICENSES AND FEES	584	504	80	
e All other expenses	517	368	129	20
25 Total functional expenses. Add lines 1 through 24e	3,036,081	2,793,824	71,938	170,319
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	1,548,194	1	283,458
	2 Savings and temporary cash investments		2	1,557,507
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	176	4	499
	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	1,771	9	1,745
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 482,788		
	b Less: accumulated depreciation	10b 167,758	373,105	10c 315,030
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	4,233,239	12	4,951,030
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	16,474	15	1,492,887
16 Total assets: Add lines 1 through 15 (must equal line 33)	6,172,959	16	8,602,156	
Liabilities	17 Accounts payable and accrued expenses	177,671	17	198,986
	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	
	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	524,052	25	2,018,936
	26 Total liabilities. Add lines 17 through 25	702,018	26	2,217,922
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	5,470,941	27	6,384,234
	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	5,470,941	32	6,384,234
33 Total liabilities and net assets/fund balances	6,172,959	33	8,602,156	

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	3,882,053
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,036,081
3	Revenue less expenses. Subtract line 2 from line 1	3	845,972
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,470,941
5	Net unrealized gains (losses) on investments	5	67,321
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	6,384,234

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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	2,567,314	2,486,518	2,832,692	3,231,497	3,157,682	14,275,703
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	2,567,314	2,486,518	2,832,692	3,231,497	3,157,682	14,275,703
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						2,906,328
6 Public support. Subtract line 5 from line 4.						11,369,375

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	2,567,314	2,486,518	2,832,692	3,231,497	3,157,682	14,275,703
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	65,186	70,542	102,248	57,212	137,669	432,857
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	12,312					12,312
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	14,491	4,592	2,718	13,064	14,680	49,545
11 Total support. Add lines 7 through 10						14,770,417
12 Gross receipts from related activities, etc. (see instructions)					12	945,206
13 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

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	76.970 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	78.030 %
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2021 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests-2022. 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.
b 33 1/3% support tests-2021. 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.
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.**

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 (<i>prior IRS approval required - provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions	8	
9 Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (<i>reasonable cause required-- explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

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
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Additional Data

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Software ID:

Software Version:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

2022

Name of the organization
INSTITUTE FOR FREE SPEECH

Employer identification number
20-3676886

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
INSTITUTE FOR FREE SPEECH

Employer identification number
20-3676886

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
INSTITUTE FOR FREE SPEECH

Employer identification number
20-3676886

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization
INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

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

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

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
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)	24,833													
c	Total lobbying expenditures (add lines 1a and 1b)	24,833													
d	Other exempt purpose expenditures	3,011,968													
e	Total exempt purpose expenditures (add lines 1c and 1d)	3,036,801													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	301,840													
<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)	75,460													
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	265,123	272,652	286,625	301,840	1,126,240
b Lobbying ceiling amount (150% of line 2a, column(e))					1,689,360
c Total lobbying expenditures	30,306	3,667	19,332	24,833	78,138
d Grassroots nontaxable amount	66,281	68,163	71,656	75,460	281,560
e Grassroots ceiling amount (150% of line 2d, column (e))					422,340
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

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2022

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 information.

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 types of easements, a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring, expenses, 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 art collections and amounts received or held.

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 | 295 |
| e Distributions during the year | |
| f Ending balance | 0 |
- 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
b Contributions					50,000
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs				23,747	170,577
f Administrative expenses					
g End of year balance					23,747

- 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	110,694	269,959
d Equipment		102,135	57,064	45,071
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				315,030

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Includes rows for Financial derivatives, Closely-held equity interests, Other, and US Treasury Bonds with a total of 4,951,030.

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Includes a total row at the bottom.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Includes rows for Security Deposit and Right of Use Assets with a total of 1,492,887.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Includes a total row at the bottom with a value of 2,018,936.

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	4,135,902
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	67,321	
b	Donated services and use of facilities	2b	179,706	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d			2e 247,027
3	Subtract line 2e from line 1			3 3,888,875
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	-6,822	
c	Add lines 4a and 4b			4c -6,822
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 3,882,053

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	3,222,609
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	179,706	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d			2e 179,706
3	Subtract line 2e from line 1			3 3,042,903
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	-6,822	
c	Add lines 4a and 4b			4c -6,822
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 3,036,081

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 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.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	RECLASSIFICATION OF LOSS ON DISPOSAL -6,822.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	RECLASSIFICATION OF LOSS ON DISPOSAL -6,822.

Additional Data

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization
INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) TALENT MARKET CO AMERICA'S FUTURE 1367 CONNECTICUT AVE NW SUITE 200 WASHINGTON, DC 20036	52-1928321	N/A	7,500	0	N/A	N/A	GENERAL OPERATING

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

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

1

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	ONCE GRANT AWARDS ARE APPROVED AND PROVIDED TO THE RECIPIENT, THE FUNDS ARE EXPECTED TO BE UTILIZED FOR THE PURPOSE PROVIDED.

Additional Data

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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.**

2022

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)	188,231	0	0	4,950	13,019	206,200	0
	(ii)	0	0	0	0	0	0	0
2 ALAN GURA VICE PRESIDENT FOR LITIGATION	(i)	208,066	0	0	0	1,934	210,000	0
	(ii)	0	0	0	0	0	0	0
3 ENDEL KOLDE SENIOR ATTORNEY	(i)	172,455	0	0	19,200	178	191,833	0
	(ii)	0	0	0	0	0	0	0
4 DONALD DAUGHERTY JR SENIOR COUNSEL	(i)	134,835	0	0	1,875	13,827	150,537	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

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Software ID:

Software Version:

Schedule L
(Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2022

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **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 Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. . . . ▶ \$. ▶ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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	BOARD CHAIRMAN	86,000	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:

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2022**Open to Public
Inspection**Name 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 MANDATES) 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. IFS CONTINUES TO REPRESENT APF TODAY, THE MOST RECENT ACTION BEING AN APPEAL TO THE SUPREME COURT FOR THE STATE OF ALASKA ON JANUARY 5, 2023, AND ORAL ARGUMENT BEFORE THAT COURT ON SEPTEMBER 6, 2023. A VICTORY WOULD SECURE A KEY PRECEDENT TO LIMIT THE SCOPE OF ONE OF THE WORST CAMPAIGN FINANCE DONOR DISCLOSURE LAWS IN THE NATION AND HELP PRESERVE FIRST AMENDMENT RIGHTS TO ASSEMBLY AND ASSOCIATION.
CASES IN LITIGATION PART II	BREVARD MOMS FOR LIBERTY V. BREVARD PUBLIC SCHOOLS (FLORIDA 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. 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. IN JANUARY 2022, THE COURT DENIED OUR CLIENT'S MOTION FOR PRELIMINARY INJUNCTION. SINCE THEN, IFS HAS FILED AN APPEAL WITH THE ELEVENTH CIRCUIT COURT OF APPEALS. A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT FREEDOM OF SPEECH AND THE RIGHT TO PETITION.
CASES IN LITIGATION	THE BUCKEYE INSTITUTE V. INTERNAL REVENUE SERVICE (FORCED DONOR DISCLOSURE) THE BUCKEYE INSTITUTE FILED A LAWSUIT CHALLENGING A DECADES-OLD TAX LAW THAT FORCES THE IRS TO DEMAND THAT NONPROFIT CHARITIES HAND

Return Reference	Explanation
PART III	OVER THE PRIVATE INFORMATION OF THEIR LARGEST DONORS EVERY YEAR. BUCKEYE'S LAWSUIT SAYS THE LAW VIOLATES THE FIRST AMENDMENT AND THE REQUIREMENT CHILLS FREE SPEECH AND ASSOCIATION. THE IRS ITSELF ADMITS THAT IT DOES NOT NEED THESE DONOR RECORDS AND ISSUED A RULE IN 2020 TO STOP COLLECTING THE SAME FROM OTHER TAX-EXEMPT GROUPS THAT ARE NOT CLASSIFIED AS SECTION 501(C)(3) NONPROFIT CHARITIES. THE AGENCY ALSO NOTED IN THE RULEMAKING THAT ITS COLLECTION OF THIS SENSITIVE PERSONAL DATA ON FORM 990 SCHEDULE B "POSES A RISK OF INADVERTENT DISCLOSURE" OF PRIVATE, NON-PUBLIC INFORMATION. EVEN THOUGH THE IRS HAS STATED IN RELATED CONTEXTS THAT IT WOULD PREFER NOT TO COLLECT THIS INFORMATION FROM CHARITIES, FEDERAL LAW STILL REQUIRES IT. THE LAWSUIT NOTES THAT BUCKEYE'S WORK "WOULD BE SIGNIFICANTLY DAMAGED" IF IT COULD NOT MAINTAIN THE CONFIDENTIALITY OF ITS DONOR RELATIONSHIPS, AS BUCKEYE'S SUPPORTERS "RISK RETRIBUTION FROM SOME WHO OPPOSE ITS MISSION." THE RECENT LEAK TO PROPUBLICA OF "A VAST TROVE OF INTERNAL REVENUE SERVICE DATA ON THE TAX RETURNS OF THOUSANDS" OF INDIVIDUAL TAXPAYERS AND OTHERS IRS LEAKS UNDERSTANDABLY GIVE FINANCIAL SUPPORTERS OF CERTAIN CHARITIES INCLUDING BUCKEYE JUSTIFIED PAUSE. THIS YEAR, OUR CLIENTS HAVE FILED A MOTION FOR SUMMARY JUDGMENT, AND THE CASE IS ONGOING. A VICTORY IN THIS CASE WOULD HELP PROTECT THE PRIVACY OF NONPROFIT DONORS AND THE RIGHT TO ASSEMBLE.
CASES IN LITIGATION PART IV	GILLEY V. STABIN (UNIVERSITY OF OREGON TWITTER BLOCK OF A PROFESSOR) A LOCAL UNIVERSITY PROFESSOR FILED A FEDERAL LAWSUIT AGAINST AN OFFICER IN THE UNIVERSITY OF OREGON'S DIVISION OF EQUITY AND INCLUSION FOR BLOCKING HIM FROM THE DIVISION'S OFFICIAL TWITTER ACCOUNT. OREGON RESIDENT AND PORTLAND STATE UNIVERSITY PROFESSOR BRUCE GILLEY FILED THE LAWSUIT AFTER BEING BLOCKED BY THE DIVISION'S OFFICIAL TWITTER ACCOUNT, @UOEQUITY, FOR SEEMINGLY NO REASON OTHER THAN HIS VIEWPOINT. GILLEY HAD QUOTE-TWEETED A MESSAGE FROM @UOEQUITY PROMOTING A "RACISM INTERRUPTER AND CHIMED IN WITH HIS OWN: "ALL MEN ARE CREATED EQUAL." THAT, APPARENTLY, WAS ENOUGH TO EARN A BLOCK FROM THE ACCOUNT'S MANAGER. THE FIRST AMENDMENT DOES NOT ALLOW THE GOVERNMENT OR ITS ACTORS TO BAN INDIVIDUALS FROM PUBLIC FORUMS JUST BECAUSE THEY DISAGREE WITH THE VIEWS THOSE INDIVIDUALS EXPRESS. THE LAWSUIT ASKS THE JUDGE TO ORDER @UOEQUITY TO UNBLOCK PROFESSOR GILLEY AND TO ISSUE A PERMANENT INJUNCTION PREVENTING THE ACCOUNT'S MANAGER AND AGENTS FROM DISCRIMINATING ON THE BASIS OF VIEWPOINT WHEN BLOCKING USERS IN THE FUTURE. THE DEFENDANTS OF THIS CASE HAVE RECENTLY ARGUED THAT NEW TWITTER (NOW X) CHANGES WILL ELIMINATE THE "BLOCK" FEATURE FROM THE PLATFORM AND RESOLVE THE ISSUE. WHETHER THOSE CHANGES WILL COME TO FRUITION REMAINS TO BE SEEN. A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO FREEDOM OF SPEECH.
CASES IN LITIGATION PART V	LOPEZ V. GRISWOLD (CONTRIBUTION LIMITS) THE NATION'S MOST RESTRICTIVE LIMIT ON DONATIONS TO LEGISLATIVE CANDIDATES IS IN FEDERAL COURT. TWO COLORADO CANDIDATES AND A CITIZEN WHO WISHES TO SUPPORT CANDIDATES CHALLENGED COLORADO'S LIMITS ON INDIVIDUAL DONORS AS UNCONSTITUTIONALLY LOW. INDIVIDUALS IN COLORADO ARE LIMITED TO GIVING \$625 PER ELECTION TO A CANDIDATE FOR GOVERNOR AND \$200 PER ELECTION TO A CANDIDATE FOR THE COLORADO SENATE OR HOUSE OF REPRESENTATIVES. THE LIMIT FOR STATEWIDE CANDIDATES IS PERIODICALLY ADJUSTED BUT LAGS BEHIND INFLATION, WHILE THE \$200 LIMIT TO LEGISLATIVE CANDIDATES SAT UNCHANGED BETWEEN 2002 AND 2022. THESE LOW LIMITS PREVENT CANDIDATES FROM EFFECTIVELY COMMUNICATING WITH VOTERS IN THEIR DISTRICTS. IN ADDITION TO SETTING ITS LIMITS TOO LOW, COLORADO LAW PUNISHES CANDIDATES WHO CHOOSE TO FULLY EXERCISE THEIR RIGHT TO PROMOTE THEIR CAMPAIGNS. CANDIDATES WHO AGREE TO LIMIT THEIR CAMPAIGN SPENDING ARE PERMITTED TO RAISE CONTRIBUTIONS TWICE THE SIZE OF OPPONENTS WHO REFUSE. A 2018 STUDY BY THE INSTITUTE FOR FREE SPEECH FOUND THAT COLORADO'S CONTRIBUTION LIMITS FOR INDIVIDUAL DONORS WERE THE MOST RESTRICTIVE IN THE NATION AFTER ACCOUNTING FOR POPULATION AND DISTRICT SIZE. LOW CONTRIBUTION LIMITS ARE ESPECIALLY HARMFUL TO CANDIDATES IN MAJOR MEDIA MARKETS LIKE DENVER AND TO NEW CANDIDATES AND CHALLENGERS WHO HAVE NOT YET ESTABLISHED NAME RECOGNITION WITH VOTERS. INCUMBENTS, BY CONTRAST, ENTER CAMPAIGNS WITH NUMEROUS ADVANTAGES THAT MAKE IT EASIER TO FOREGO LARGE CONTRIBUTIONS. COLORADO VOTERS DESERVE TO HEAR FROM THE CANDIDATES ON THEIR BALLOT. COLORADO CANDIDATES DESERVE A FAIR OPPORTUNITY TO COMPETE AGAINST WELL-KNOWN INCUMBENTS. THE STATE'S LOW CONTRIBUTION LIMITS UNDERMINE THESE BASIC DEMOCRATIC VALUES AND SHOULD BE STRUCK DOWN UNDER THE FIRST AMENDMENT. IFS HAS APPEALED A PORTION OF THIS CASE TO THE UNITED STATES TENTH CIRCUIT COURT OF APPEALS AFTER THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLORADO DENIED THE MOTION FOR PRELIMINARY INJUNCTION ON THE DISPARATE CONTRIBUTION LIMITS. A VICTORY IN THIS CASE WOULD ALLOW COLORADANS FAIR PARTICIPATION IN THE POLITICAL PROCESS AND PROTECT THE FIRST AMENDMENT RIGHTS OF FREE SPEECH AND ASSOCIATION.
CASES IN LITIGATION PART VI	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. 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 DANIEL MALLOY'S POLICIES ON TAXES AND GOVERNMENT SPENDING. MALLOY WAS ALSO ON THE BALLOT THAT YEAR. BY CRITICIZING THE GOVERNOR'S POLICIES, THE SEEC ARGUED THAT MARKLEY AND SAMPSON MADE AN ILLEGAL EXPENDITURE ON BEHALF OF THE GOVERNOR'S OPPONENT AND FINED THE TWO CANDIDATES. 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. THIS CASE MOVED TO ORAL ARGUMENTS BEFORE THE STATE SUPREME COURT ON SEPTEMBER 13, 2023. SUCCESS IN THIS CASE WOULD PROTECT THE RIGHT TO FREE SPEECH.
CASES IN LITIGATION PART VII	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 COURT TO DECLARE THE STATE'S RESTRICTIONS ON CAMPAIGN SLOGANS UNCONSTITUTIONAL. NEW JERSEY LAW

Return Reference	Explanation
	<p>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 SOUGHT 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 REGISTERED CORPORATIONS OF HIS OWN IN THE STATE, NAMED AFTER SLOGANS HE WISHED TO USE. LISA MCCORMICK IS A SMALL BUSINESS OWNER WHO SOUGHT THE DEMOCRATIC NOMINATION FOR THE HOUSE IN NEW JERSEY'S 12TH CONGRESSIONAL DISTRICT. STATE OFFICIALS DENIED MANY PROPOSED SLOGANS, INCLUDING NOT ME. US.", BECAUSE MCCORMICK DID NOT HAVE PERMISSION FROM AN INCORPORATED ENTITY ORGANIZED IN NEW JERSEY UNDER THAT NAME. CANDIDATES HAVE THE RIGHT TO USE THE RHETORIC AND LANGUAGE OF THEIR CHOICE IN THEIR SLOGANS. THE CASE MAZO AND MCCORMICK V. WAY, ET AL. IS NOW BEFORE THE U.S. SUPREME COURT. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO FREE SPEECH.</p>
<p>CASES IN LITIGATION PART VIII</p>	<p>NO ON E V. CHIU (EXCESSIVE DISCLAIMERS ON POLITICAL ADVERTISING) WANT TO ADVERTISE TO SAN FRANCISCO VOTERS? BEFORE STARTING YOUR MESSAGE, THE CITY COULD FORCE YOU TO SPEND OVER 30 SECONDS RECITING PUBLICLY AVAILABLE DONOR INFORMATION. INSTEAD OF RESERVING A SMALL PORTION OF AN AD TO ANNOUNCE THE SPEAKER'S IDENTITY, AS MOST JURISDICTIONS DO, SAN FRANCISCO'S DISCLAIMER LAW FORCES SPEAKERS TO MAKE THE GOVERNMENT'S MESSAGE THE FOCAL POINT OF THEIR ADS. GROUPS ARE REQUIRED TO RECITE A LENGTHY DISCLAIMER NAMING THEIR DONORS AND THEIR DONORS' DONORS AT THE START OF AUDIO AND VIDEO ADS. FAILURE TO INCLUDE THE DISCLAIMER CAN TRIGGER CRIMINAL AND CIVIL PENALTIES, INCLUDING FINES UP TO \$5,000. THESE REQUIREMENTS MAKE IT ALL BUT IMPOSSIBLE FOR GROUPS TO COMMUNICATE EFFECTIVELY WITH SAN FRANCISCO VOTERS. SPEAKERS' MESSAGES ARE SHOVED TO THE SIDE IN FAVOR OF REDUNDANT DONOR INFORMATION OF QUESTIONABLE VALUE. ALL OF THE DONOR INFORMATION INCLUDED IN THE DISCLAIMER IS ALREADY PUBLICLY AVAILABLE ON CITY WEBSITES, THE LAWSUIT EXPLAINS. RATHER THAN INFORM VOTERS, THE DISCLAIMER ACTUALLY MISLEADS VOTERS BY NAMING AS "SECONDARY DONORS" INDIVIDUALS WHO HAVE NOT CONTRIBUTED TO OR SUPPORTED THE SPEAKER'S MESSAGING IN ANY WAY. VIEWERS WILL BE LED TO BELIEVE THESE "SECONDARY DONORS" PLAYED A SIGNIFICANT ROLE IN THE CREATION OF THE AD OR THE GROUP RUNNING THE AD. YET IN MANY CASES, THOSE INDIVIDUALS WILL NOT EVEN BE AWARE OF THE AD THEIR NAME APPEARS ON UNTIL IT AIRS. THE LAWSUIT ASKS THE COURT TO STRIKE DOWN SAN FRANCISCO'S REQUIREMENT THAT GROUPS LIST "SECONDARY DONORS" ON THE FACE OF THEIR ADS AS UNCONSTITUTIONAL UNDER THE FIRST AMENDMENT. AMERICANS ARE ACCUSTOMED TO SIMPLE "PAID FOR BY" DISCLAIMERS AT THE END OF POLITICAL ADS. YET SAN FRANCISCO HAS RADICALLY EXPANDED THESE DISCLAIMERS TO COOPT, IN SOME CASES, A SPEAKER'S ENTIRE MESSAGE. AFTER THE APPEALS COURT RULED IN FAVOR OF THE DEFENDANTS, OUR ATTORNEYS HAVE PETITIONED FOR AN EN BANC REHEARING ON BEHALF OF OUR CLIENT. SUCCESS IN THIS CASE WOULD ELIMINATE UNNECESSARY AND BURDENSOME BARRIERS TO FREE SPEECH AND PROTECT THE FIRST AMENDMENT RIGHTS OF FREE SPEECH AND ASSOCIATION.</p>
<p>CASES IN LITIGATION PART IX</p>	<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 APPEALED THE RULING. MOST RECENTLY, IN OCTOBER 2022, OUR ATTORNEYS FILED A REPLY BRIEF ON BEHALF OF OUR CLIENT WITH THE U.S. COURT OF APPEALS FOR THE TENTH CIRCUIT. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO FREEDOM OF SPEECH AND OF THE PRESS.</p>
<p>CLOSED CASES PART I</p>	<p>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. ON APRIL 4, 2022 THE COURT AWARDED \$16,560 IN ATTORNEY'S FEES TO THE INSTITUTE AND CLOSED THE CASE ON MAY 25, 2022. THIS VICTORY PROTECTED THE FREEDOMS OF ASSEMBLY AND SPEECH.</p>
<p>CLOSED CASES PART I</p>	<p>BROOKS V. FRANCIS HOWELL SCHOOL DISTRICT (MISSOURI SCHOOL BOARD CENSORSHIP) CONCERNED PARENTS AND COMMUNITY MEMBERS IN ST. CHARLES COUNTY, MISSOURI, FORMED FRANCIS HOWELL FAMILIES (FHF) TO ADVOCATE FOR TRANSPARENCY AND ACCOUNTABILITY IN THEIR LOCAL SCHOOL BOARD. SCHOOL BOARD OFFICIALS, HOWEVER, HAD OTHER IDEAS. CITING A POLICY AGAINST ADVERTISING ON SCHOOL PROPERTY, THE FRANCIS HOWELL SCHOOL DISTRICT BANNED SPEAKERS AT BOARD MEETINGS FROM SO MUCH AS MENTIONING THE GROUP'S NAME OR WEBSITE IN PUBLIC COMMENTS. MEMBERS HAVE BEEN CUT OFF FOR REFERENCING THE GROUP'S ONLINE RESOURCES AND THREATENED WITH</p>

Return Reference	Explanation
	<p>PERMANENT SPEAKING BANS. MEANWHILE, OTHER SPEAKERS HAVE REPEATEDLY REFERENCED THEIR ORGANIZATIONS AND CAUSES AT MEETINGS WITHOUT RESTRICTION OR ADMONISHMENT. THREE CURRENT AND FORMER MEMBERS OF FRANCIS HOWELL FAMILIES SUED THE DISTRICT AND ITS OFFICERS OVER THEIR SELECTIVE ENFORCEMENT OF THE ADVERTISING BAN. THE BOARD OFTEN USES PUBLIC MEETINGS TO PROMOTE FAVORED ORGANIZATIONS AND VIEWPOINTS, THE LAWSUIT EXPLAINED. THE BOARD ALSO PERMITS FAVORED SPEAKERS TO REFERENCE ORGANIZATIONS AND ADVOCATE FOR CAUSES WITHOUT CENSORSHIP. MEANWHILE, MEMBERS OF FRANCIS HOWELL FAMILIES HAVE BEEN SILENCED SIMPLY FOR CITING AN ONLINE SOURCE FOR THEIR CLAIMS. PUBLIC COMMENTS ARE LIMITED TO THREE MINUTES TO ALLOW A NUMBER OF RESIDENTS TO SPEAK AT EACH MEETING. IN PROHIBITING SPEAKERS FROM MENTIONING FRANCIS HOWELL FAMILIES OR ITS WEBSITE, THE BOARD PREVENTS PARENTS AND TAXPAYERS FROM ENGAGING IN A FULL AND OPEN DISCUSSION OF DISTRICT ISSUES. IN ALLOWING FAVORED SPEAKERS TO PLAY BY A DIFFERENT SET OF RULES, THE BOARD VIOLATES THE FIRST AMENDMENT. ON JUNE 14, 2022, THE COURT SIDED WITH OUR CLIENTS AND GRANTED A STIPULATED CONSENT DECREE AND PERMANENT INJUNCTION. THIS VICTORY HELPED PROTECT FIRST AMENDMENT FREE SPEECH AND PETITION RIGHTS OF PARENTS WITHOUT RETALIATION FROM OFFICIALS. AS PART OF THE SETTLEMENT OF THE LAWSUIT, THE BOARD AGREED TO PAY \$70,000 IN ATTORNEY'S FEES TO THE INSTITUTE.</p>
<p>CLOSED CASES PART III</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 PROHIBITED NONPARTISAN CANDIDATES FROM TELLING VOTERS THEIR PARTISAN AFFILIATION. OUR CLIENT, KELLS HETHERINGTON, WAS RUNNING FOR THE ESCAMBIA COUNTY SCHOOL BOARD. THE LAST TIME HE RAN FOR SCHOOL BOARD, THE FLORIDA ELECTIONS COMMISSION (FEC) 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 ASKED A FEDERAL COURT TO STRIKE DOWN THIS PROVISION AS UNCONSTITUTIONAL. ON NOVEMBER 8, 2022, THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF FLORIDA PENSACOLA DIVISION RULED THAT KELLS HETHERINGTON MAY IDENTIFY HIMSELF AS A REPUBLICAN. THIS VICTORY PROTECTED THE FIRST AMENDMENT RIGHT TO FREE SPEECH. CONSISTENT WITH THE JUDGMENT IN THE CASE, IN APRIL 2023, THE FEC AGREED TO PAY \$175,000 IN ATTORNEY'S FEES TO THE INSTITUTE.</p>
<p>CLOSED CASES PART IV</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 WAS FINALLY RESOLVED AFTER CALIFORNIA PAID \$250,000 IN ATTORNEY'S FEES TO THE INSTITUTE IN OCTOBER 2022. ON NOVEMBER 7, 2022, THE JUDGE CLOSED THE CASE. OUR SUCCESS IN THIS CASE PROTECTED THE FIRST AMENDMENT RIGHT TO ASSEMBLY.</p>
<p>CLOSED CASES PART V</p>	<p>INSTITUTE FOR FREE SPEECH V. JARRETT (DISCLOSURE AND PRO BONO LEGAL SERVICES) THE INSTITUTE FOR FREE SPEECH WANTS 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, ASKED A FEDERAL COURT TO RULE THAT THE STATE OF</p>

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	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 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. IFS FILED AN APPEAL ON NOVEMBER 30, 2022, TO CHALLENGE THE DECISION AND HOPEFULLY BE ABLE TO PROVIDE TIM EYMAN WITH LEGAL REPRESENTATION. UNFORTUNATELY, THE APPEAL WAS DENIED.
CLOSED CASES PART VI	MAMA BEARS V. FORSYTH COUNTY SCHOOLS (GEORGIA SCHOOL BOARD CENSORSHIP) CONCERNED PARENTS IN FORSYTH COUNTY WANT SCHOOL OFFICIALS TO CONFRONT THE SEXUALLY GRAPHIC MATERIAL IN BOOKS THEY PROVIDE TO CHILDREN IN SCHOOL LIBRARIES. THE BOARD OF EDUCATION, HOWEVER, HAS CENSORED SPEAKERS AT BOARD MEETINGS WHO READ EXCERPTS CONTAINING LANGUAGE THE CHAIR DEEMS "INAPPROPRIATE" FOR CHILDREN. AFTER ONE PARENT PERSISTED, THE BOARD BANNED HER FROM PARTICIPATING IN FUTURE MEETINGS UNTIL SHE AGREED TO LIMIT HER FIRST AMENDMENT RIGHTS. AFTER PLAINTIFF ALISON HAIR ATTEMPTED TO READ ONE SUCH PASSAGE AT A MARCH 15 BOARD MEETING, SHE RECEIVED A LETTER SIGNED BY EVERY MEMBER OF THE BOARD OF EDUCATION PROHIBITING HER FROM PARTICIPATING IN ANY FUTURE MEETINGS UNTIL SHE PROVIDED A WRITTEN GUARANTEE THAT SHE WOULD ABIDE BY THE CHAIR'S DIRECTIVES. THE BOARD'S UNCONSTITUTIONAL DEMANDS AND POLICIES WERE EXACERBATED BY AGGRESSIVE ENFORCEMENT TACTICS AND A CHILLING ENVIRONMENT FOR DISSENT. HAIR AND MARTIN CEASED PARTICIPATING IN BOARD MEETINGS FOR FEAR OF ARREST, EXPULSION, OR FURTHER ABUSE AT THE HANDS OF THE BOARD. SPEAKERS WHO CONTINUE TO VOICE OBJECTIONS TO SCHOOL LIBRARY BOOKS AT MEETINGS HAVE BEEN FORCED TO SELF-CENSOR THEIR COMMENTS. THE PARENTS' LAWSUIT ASKED THE COURT TO ISSUE AN ORDER PREVENTING FORSYTH COUNTY SCHOOLS AND BOARD OFFICIALS FROM ENFORCING THE BAN AGAINST HAIR'S PARTICIPATION IN BOARD MEETINGS AND SEVERAL UNCONSTITUTIONAL PROVISIONS OF ITS PUBLIC PARTICIPATION POLICY. THE LAWSUIT ALSO SOUGHT AN ORDER PERMANENTLY ENJOINING THE DEFENDANTS FROM DISCRIMINATING ON THE BASIS OF VIEWPOINT IN PROVIDING ACCESS TO SCHOOL BOARD MEETINGS. ON NOVEMBER 11, 2022, THE COURT PRELIMINARILY RULED IN FAVOR OF THE MAMA BEARS AND REAFFIRMED PARENTS' ABILITY TO EXERCISE THEIR FIRST AMENDMENT SPEECH RIGHTS, INCLUDING CRITICISMS OF THEIR ELECTED OFFICIALS. ON JANUARY 31, 2023, THE COURT ENTERED A FINAL JUDGMENT AGAINST THE SCHOOL DISTRICT AND PERMANENTLY ENJOINED THE SCHOOL DISTRICT FROM ITS UNCONSTITUTIONAL ACTIONS CHALLENGED IN THE CASE. AS PART OF THE SETTLEMENT OF THE LAWSUIT, THE SCHOOL DISTRICT AGREED TO PAY \$107,500 IN ATTORNEY'S FEES, INCLUDING \$86,000 TO THE INSTITUTE.
CLOSED CASES PART VII	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. 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. 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. AS PART OF THE JULY 2022 SETTLEMENT OF THE LAWSUIT, THE BOARD AGREED TO PAY \$237,590 IN ATTORNEY'S FEES TO THE INSTITUTE.
CLOSED CASES PART VIII	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. ON OCTOBER 11, 2022, THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT DENIED OUR CLIENT'S PRELIMINARY INJUNCTION. ON JUNE 20, 2023, THE U.S. SUPREME COURT DECLINED TO GRANT A PETITION TO HEAR THE CASE MOBILIZE THE MESSAGE, LLC V. BONTA.
CLOSED CASES PART IX	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. THESE RULES WOULD INFRINGE UPON FIRST AMENDMENT RIGHTS TO SPEECH, ASSEMBLY AND ASSOCIATION. 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 MARCH 22, 2022, THE U.S. DISTRICT COURT FOR THE EASTERN DISTRICT OF WISCONSIN DENIED WISCONSIN FAMILY ACTION'S MOTION TO PREVENT THE COMMISSION FROM ENFORCING THE ACT'S CONTRIBUTOR DISCLOSURE REQUIREMENTS FOR PERSONS WHOSE INDEPENDENT EXPENDITURES EXCEED \$250 PER CALENDAR YEAR. 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

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	<p>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>

Additional Data

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