

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

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

C Name of organization: FIRST AMENDMENT COALITION. Doing business as: Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 534 FOURTH STREET B. City or town, state or province, country, and ZIP or foreign postal code: SAN RAFAEL, CA 94901

D Employer identification number: 33-0308483. E Telephone number: (415) 460-5060. G Gross receipts \$ 1,332,966

F Name and address of principal officer: DAVID SNYDER, 534 FOURTH STREET B, SAN RAFAEL, CA 94901

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

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

J Website: HTTPS://FIRSTAMENDMENTCOALITION.ORG

K Form of organization: [x] Corporation [] Trust [] Association [] Other

L Year of formation: 1988. M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: DEDICATED TO ADVANCING FREE SPEECH, A FREE PRESS, GOVT. ACCOUNTABILITY & PUBLIC PARTICIPATION IN CIVIC AFFAIRS

Table with 2 columns: Description, Amount. Rows 2-7b: 2 Check this box [] if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 28. 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 28. 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 8. 6 Total number of volunteers (estimate if necessary) 6 0. 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (Part VIII, line 1h) 1,050,360 1,310,433. 9 Program service revenue (Part VIII, line 2g) 0 0. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 6,335 21,479. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 4,649 1,054. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,061,344 1,332,966.

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 648,046 1,036,439. 16a Professional fundraising fees (Part IX, column (A), line 11e) 89,584 4,500. b Total fundraising expenses (Part IX, column (D), line 25) 193,766. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 262,891 207,430. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,000,521 1,248,369. 19 Revenue less expenses. Subtract line 18 from line 12 60,823 84,597.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (Part X, line 16) 1,418,046 1,573,402. 21 Total liabilities (Part X, line 26) 0 44,613. 22 Net assets or fund balances. Subtract line 21 from line 20 1,418,046 1,528,789.

Part II Signature Block

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

Sign Here: Signature of officer: DAVID SNYDER EXECUTIVE DIRECTOR. Date: 2024-10-31. Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name: GILBERT CPAS. Preparer's signature. Date: 2024-10-31. Check [] if self-employed. PTIN: P01077434. Firm's name: GILBERT CPAS. Firm's EIN: 68-0037990. Firm's address: 2880 GATEWAY OAKS DR STE 100, SACRAMENTO, CA 95833. Phone no.: (916) 646-6464.

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

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

THE FIRST AMENDMENT COALITION PROTECTS AND PROMOTES A FREE PRESS, FREEDOM OF EXPRESSION AND THE PEOPLE'S RIGHT TO KNOW. CONTINUED ON SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

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

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

4 Describe the 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 \$ 911,299 including grants of \$) (Revenue \$ 1,054)

STRATEGIC LITIGATION, EDUCATION AND ADVOCACYFAC USES INTEGRATED ADVOCACY - LITIGATION, EDUCATION AND POLICY ADVOCACY - TO ADVANCE OPEN GOVERNMENT, FREE-PRESS RIGHTS, AND THE PUBLIC'S RIGHT TO KNOW. SOME EXAMPLES OF IMPORTANT FAC ACHIEVEMENTS IN 2023: FAC'S SUBPOENA DEFENSE INITIATIVE CAME TO THE AID OF FIVE JOURNALISTS IN 2023 WHO WERE SUBPOENAED FOR THEIR CONFIDENTIAL SOURCES OR NOTES, PROVIDING ON-THE-SPOT EXPERT COUNSELING AND REPRESENTATION, ON A PRO BONO BASIS, TO PROTECT THEIR RIGHTS UNDER THE FIRST AMENDMENT AND CALIFORNIA'S JOURNALIST SHIELD LAW.-PREVAILED IN OPEN-RECORDS LAWSUIT AGAINST CITY OF SAN JOSE, FORCING THE DISCLOSURE OF PREVIOUSLY SECRET MESSAGES FROM MAYOR SAM LICCARDO'S PERSONAL EMAIL/TEXT ACCOUNTS.-LED COALITION WHOSE ADVOCACY RESULTED IN THE REPEAL OF ORDINANCES IN THREE CALIFORNIA COUNTIES -- MENDOCINO, SHASTA AND SISKIYOU -- USED TO IMPROPERLY CHARGE MEMBERS OF THE PUBLIC THOUSANDS OF DOLLARS TO OBTAIN PUBLIC RECORDS.-JOINED COALITIONS TO CHALLENGE EFFORTS BY LOCAL GOVERNMENTS IN HUNTINGTON BEACH AND FRESNO COUNTY TO BAN CERTAIN BOOKS IN PUBLIC LIBRARIES.-VINDICATED LOCAL JOURNALIST'S RIGHT TO ATTEND OPEN-TO-THE-PUBLIC PRESS CONFERENCE AFTER SHE WAS IMPROPERLY EXCLUDED BY LOCAL DISTRICT ATTORNEY.-FAC'S WORK ON AMICUS BRIEFS THROUGHOUT 2023, AT BOTH THE TRIAL COURT AND APPELLATE LEVEL, HELPED ADVANCE ARGUMENTS IN FAVOR OF FREE EXPRESSION, PRESS FREEDOMS AND OPEN GOVERNMENT.-FAC WORKED IN THE CALIFORNIA LEGISLATURE AND AT LOCAL GOVERNMENTS ACROSS THE STATE TO ADVANCE LAWS AND POLICIES THAT STRENGTHEN FIRST AMENDMENT AND OPEN-GOVERNMENT RIGHTS, AND TO FIGHT LAWS THAT WOULD WEAKEN THOSE RIGHTS.-SOME EXAMPLES OF ACHIEVEMENTS IN EDUCATING AND EMPOWERING THE PUBLIC TO USE THEIR RIGHTS: -FAC CONTINUED ITS KNOW YOUR RIGHTS SERIES OF WEBINARS, EDUCATING PEOPLE ACROSS THE STATE ON HOW TO USE PUBLIC RECORDS TO EXPOSE INJUSTICE, THE FIRST AMENDMENT TO PROTEST INJUSTICES, AND THE BROWN ACT (CALIFORNIA'S OPEN MEETINGS LAW) TO PREVENT INJUSTICES. -TRAINED INAUGURAL COHORT OF CALIFORNIA LOCAL NEWS FELLOWS ON COVERING OPEN MEETINGS AND USING PUBLIC RECORDS FOR ACCOUNTABILITY JOURNALISM.-MENTORED EARLY CAREER JOURNALISTS AS PART OF NATIONAL FREEDOM OF INFORMATION COALITION'S FOI BOOT CAMP FOR JOURNALISTS OF COLOR.-FAC RESPONDED TO 900 QUERIES ON ITS FREE LEGAL HOTLINE, EDUCATING AND EMPOWERING JOURNALISTS, ACTIVISTS AND OTHERS TO USE THEIR RIGHTS TO SPEAK AND PUBLISH FREELY, AND TO PROMOTE GOVERNMENT TRANSPARENCY.-FAC HOSTED AND/OR ORGANIZED NUMEROUS WORKSHOPS ON PRESS FREEDOMS AND GOVERNMENT TRANSPARENCY LAWS.-UPDATED AND EXPANDED OUR EXTENSIVE LIBRARY OF PUBLISHED RESOURCES, INCLUDING OUR GUIDE TO THE BROWN ACT, CALIFORNIA'S OPEN-MEETINGS LAW.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

SUBPOENA DEFENSE INITIATIVEFAC'S SUBPOENA DEFENSE INITIATIVE HELPS JOURNALISTS OPPOSE SUBPOENAS SEEKING THEIR CONFIDENTIAL SOURCES AND NOTES PROTECTED UNDER CALIFORNIA'S JOURNALIST SHIELD LAW.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

LEGAL HOTLINE SERVICE IN 2023, FAC RESPONDED TO 900 QUESTIONS ABOUT ACCESSING PUBLIC RECORDS, PARTICIPATING IN GOVERNMENT MEETINGS, AND FIRST AMENDMENT RIGHTS, EMPOWERING THESE INDIVIDUALS TO EXERCISE THEIR RIGHTS.

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

LEGISLATIVE OVERSIGHTFAC WORKS WITH ALLIES TO ADVOCATE FOR BILLS IN THE CALIFORNIA LEGISLATURE THAT WOULD EXPAND THE RIGHT OF PUBLIC ACCESS OR FIRST AMENDMENT RIGHTS, AND TO OPPOSE BILLS THAT WOULD LIMIT THESE RIGHTS.

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

4e Total program service expenses 911,299

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

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

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

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

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input fields (e.g., 2a, 2b, 8), and Yes/No checkboxes. Row 2a includes a numeric input field with the value '8'. Row 17 includes a reference to Form 6069.

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... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee, or key employee listed in Part VII...

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... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

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 (C A) 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records: GILBERT CPAS 2880 GATEWAY OAKS DR STE 100 SACRAMENTO, CA 95833 (916) 646-6464

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) KATHERINE ROWLANDS PRESIDENT | 0.00 | X | | X | | | 0 | 0 | 0 | |
| (2) PETER SCHEER PAST PRESIDENT | 0.00 | X | | X | | | 0 | 0 | 0 | |
| (3) JULIET WILLIAMS VICE PRESIDENT | 0.00 | X | | X | | | 0 | 0 | 0 | |
| (4) SCOTT LINDLAW SECRETARY | 0.00 | X | | X | | | 0 | 0 | 0 | |
| (5) ED CHAPUIS TREASURER | 0.00 | X | | X | | | 0 | 0 | 0 | |
| (6) ALICA DEL VALLE BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (7) MARCOS BRETON BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (8) CHERYL BROWN BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (9) BRUCE B BRUGMANN BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (10) THOMAS BURKE BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (11) HAL FUSON BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (12) ERWIN CHEMERINSKY BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (13) ABENCICIO CISNEROS BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (14) CARL DOUGLAS BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (15) RICHARD GINGRAS BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (16) JAY HARRIS BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |
| (17) JEAN-PAUL JASSY BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below 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 | | | |
| (18) LINDA JUE BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (19) QUENTIN KOPP BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (20) JIM NEWTON BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (21) KARL OLSON BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (22) MEL OPOTOWSKY BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (23) ROWLAND REBELE BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (24) EDWARD WASSERMAN BOARD MEMBER | 0.00 | X | | | | | 0 | 0 | 0 |
| (25) CAROL MELAMED EXECUTIVE COMMITTEE AT LAR | 0.00 | X | | | | | 0 | 0 | 0 |
| (26) DUFFY CAROLAN EXECUTIVE COMMITTEE AT LAR | 0.00 | X | | | | | 0 | 0 | 0 |
| (27) DICK ROGERS EXECUTIVE COMMITTEE AT LAR | 0.00 | X | | | | | 0 | 0 | 0 |
| (28) RICARDO SANDOVAL-PALOS EXECUTIVE COMMITTEE AT LAR | 0.00 | X | | | | | 0 | 0 | 0 |
| (29) DAVID SNYDER EXECUTIVE DIRECTOR | 40.00 | | | X | | | 178,803 | 0 | 32,100 |
| (30) DAVID LOY LEGAL DIRECTOR | 40.00 | | | | | X | 145,000 | 0 | 8,149 |
| (31) KATHLEEN MORGAN PHILANTHROPY DIRECTOR | 40.00 | | | | | X | 110,416 | 0 | 17,472 |
| (32) VIRGINA LAROE ADVOCACY DIRECTOR | 40.00 | | | | | X | 105,000 | 0 | 5,608 |
| (33) SUZANNE ITO COMMUNICATIONS DIRECTOR | 40.00 | | | | | X | 105,000 | 0 | 6,150 |
| 1b Sub-Total | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | 644,219 | 0 | 69,479 | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

Table with 5 columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants, and Other Similar Amounts, and Federated campaigns, Membership dues, Fundraising events, etc.

Table for Program Service Revenue with columns for Business Code and revenue amounts. Rows include 2a through 2f and a total line 2g.

Table for Other Revenue with multiple sub-sections (3-10) for investment income, royalties, rents, gains, and fundraising/gaming activities. Includes sub-columns for Real/Personal and Securities/Other.

Table for Other Revenue Misc Amt with columns for Business Code and revenue amounts. Includes line 11a and a total line 12.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 210,903 | 158,177 | 18,981 | 33,745 |
| 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 | 696,453 | 522,340 | 62,681 | 111,432 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 31,856 | 23,892 | 2,867 | 5,097 |
| 9 Other employee benefits | 31,351 | 23,513 | 2,822 | 5,016 |
| 10 Payroll taxes | 65,876 | 49,407 | 5,929 | 10,540 |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 10,888 | 6,245 | 4,643 | |
| c Accounting | 22,287 | | 22,287 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | 4,500 | | | 4,500 |
| 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) | 74,639 | 55,979 | 6,717 | 11,943 |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 22,687 | 8,804 | 11,101 | 2,782 |
| 14 Information technology | 13,238 | 8,345 | 2,078 | 2,815 |
| 15 Royalties | | | | |
| 16 Occupancy | 17,695 | 13,271 | 1,593 | 2,831 |
| 17 Travel | 5,404 | 4,053 | 486 | 865 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 3,643 | 2,732 | 328 | 583 |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 931 | 699 | 83 | 149 |
| 23 Insurance | 9,058 | 6,882 | 708 | 1,468 |
| 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 LEGAL HOTLINE | 18,000 | 18,000 | | |
| b PROGRAM MARKETING AND M | 8,960 | 8,960 | | |
| c | | | | |
| d | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 1,248,369 | 911,299 | 143,304 | 193,766 |
| 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 | 414,876 | 1 | 277,453 |
| | 2 Savings and temporary cash investments | 923,130 | 2 | 284,756 |
| | 3 Pledges and grants receivable, net | | 3 | 200,000 |
| | 4 Accounts receivable, net | | 4 | |
| | 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 | | 9 | 13,334 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 7,001 | | |
| | b Less: accumulated depreciation | 10b 3,422 | 1,697 | 10c 3,579 |
| | 11 Investments—publicly traded securities | 78,343 | 11 | 182,106 |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | 612,174 |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| 16 Total assets: Add lines 1 through 15 (must equal line 33) | 1,418,046 | 16 | 1,573,402 | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | 9,126 |
| | 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 | | 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 | 0 | 25 | 35,487 |
| | 26 Total liabilities. Add lines 17 through 25 | 0 | 26 | 44,613 |
| 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 | 1,418,046 | 27 | 1,328,789 |
| | 28 Net assets with donor restrictions | | 28 | 200,000 |
| | 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 | 1,418,046 | 32 | 1,528,789 |
| | 33 Total liabilities and net assets/fund balances | 1,418,046 | 33 | 1,573,402 |

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 | 1,332,966 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,248,369 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 84,597 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,418,046 |
| 5 | Net unrealized gains (losses) on investments | 5 | 28,422 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | -2,276 |
| 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 | 1,528,789 |

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
FIRST AMENDMENT COALITION

Employer identification number
33-0308483

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.") . . . | 618,413 | 952,313 | 1,027,669 | 1,050,360 | 1,310,433 | 4,959,188 |
| 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 | 618,413 | 952,313 | 1,027,669 | 1,050,360 | 1,310,433 | 4,959,188 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . | | | | | | 1,764,432 |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 3,194,756 |

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. | 618,413 | 952,313 | 1,027,669 | 1,050,360 | 1,310,433 | 4,959,188 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 6,232 | 2,363 | 177 | 6,335 | 21,479 | 36,586 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 2,088 | | 5 | 4,649 | 1,054 | 7,796 |
| 11 Total support. Add lines 7 through 10 | | | | | | 5,003,570 |

12 Gross receipts from related activities, etc. (see instructions) **12** _____

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**

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|----------|
| 14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) | 14 | 63.850 % |
| 15 Public support percentage for 2022 Schedule A, Part II, line 14 | 15 | 54.960 % |

- 16a 33 1/3% support test—2023.** 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
- b 33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2023.** 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
- b 10%-facts-and-circumstances test—2022.** 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
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 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 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

19a 33 1/3% support tests-2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

b 33 1/3% support tests-2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| 11a | | |
| b A family member of a person described on 11a above? | | |
| 11b | | |
| 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> | | |
| 11c | | |

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> | | |
| 1 | | |
| 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> | | |
| 2 | | |

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> | | |
| 1 | | |

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? | | |
| 1 | | |
| 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> | | |
| 2 | | |
| 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> | | |
| 3 | | |

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> 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. | | | |
| 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> | | | |
| 2a | | | |
| 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> | | | |
| 2b | | | |
| 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> | | | |
| 3a | | | |
| 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> | | | |
| 3b | | | |

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

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

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

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

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

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

Section C - Distributable Amount

Current Year

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

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

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

(continued)

| Section D - Distributions | | Current Year |
|--|-----------|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 Amounts paid to acquire exempt-use assets | 4 | |
| 5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 | |
| 6 Other distributions (describe in Part VI). See instructions | 6 | |
| 7 Total annual distributions. Add lines 1 through 6. | 7 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions | 8 | |
| 9 Distributable amount for 2023 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-2023 | (iii) Distributable Amount for 2023 |
|--|-----------------------------|--|---|
| 1 Distributable amount for 2023 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2023: | | | |
| a From 2018. | | | |
| b From 2019. | | | |
| c From 2020. | | | |
| d From 2021. | | | |
| e From 2022. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2023 distributable amount | | | |
| i Carryover from 2018 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2023 from Section D, line 7: | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2023 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions. | | | |
| 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions. | | | |
| 7 Excess distributions carryover to 2024. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2019. | | | |
| b Excess from 2020. | | | |
| c Excess from 2021. | | | |
| d Excess from 2022. | | | |
| e Excess from 2023. | | | |

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 |
|--|---|
| SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME: | OTHER - 2019 AMOUNT: \$ 2,088. 2021 AMOUNT: \$ 5. 2022 AMOUNT: \$ 4,649. 2023 AMOUNT: \$ 1,054. |

Additional Data

Return to Form

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.

2023

Name of the organization
FIRST AMENDMENT COALITION

Employer identification number
33-0308483

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
FIRST AMENDMENT COALITION

Employer identification number
33-0308483

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
FIRST AMENDMENT COALITION

Employer identification number
33-0308483

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 FIRST AMENDMENT COALITION | Employer identification number 33-0308483 |
|---|--|

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 FIRST AMENDMENT COALITION | Employer identification number 33-0308483 |
|---|---|

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? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4a | Was a correction made? | | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | | <input type="checkbox"/> Yes <input type="checkbox"/> 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) | 285 | | | | | | | | | | | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | 18,644 | | | | | | | | | | | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | 18,929 | | | | | | | | | | | | | |
| d Other exempt purpose expenditures | 1,229,440 | | | | | | | | | | | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | 1,248,369 | | | | | | | | | | | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | 199,837 | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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) | 49,959 | | | | | | | | | | | | | |
| 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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) Total |
|--|----------|----------|----------|----------|-----------|
| 2a Lobbying nontaxable amount | | | 175,052 | 199,837 | 374,889 |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 562,334 |
| c Total lobbying expenditures | | | 7,277 | 18,929 | 26,206 |
| d Grassroots nontaxable amount | | | 43,763 | 49,959 | 93,722 |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 140,583 |
| f Grassroots lobbying expenditures | | | 193 | 285 | 478 |

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 |
|-------------------|--|
| PART II-A LINE 1C | FAC TOOK PUBLIC POSITIONS ON 16 BILLS BEFORE THE CALIFORNIA LEGISLATURE IN 2023 THAT RELATED TO THE ORGANIZATION'S MISSION OF PROMOTING OPEN GOVERNMENT, A FREE PRESS AND FREE SPEECH. FAC'S ACTIVITY CONSISTED OF DRAFTING AND/OR EDITING LETTERS TO RELEVANT LEGISLATIVE COMMITTEES, SENDING COMMUNICAITONS TO MEMBERS AND FOLLOWERS, AND COMMUNICATING WITH LEGISLATORS AND THEIR STAFF. THE ONLY EXPENDITURES RELATED TO THESE ACTIVITIES WERE FOR STAFF TIME, AS SET FORTH ABOVE. |

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 FIRST AMENDMENT COALITION

Employer identification number

33-0308483

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 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

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

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

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a, 2b, 2c, 2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after July 25, 2006.

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

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

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

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 \$
(ii) Assets included in Form 990, Part X \$

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

a Revenue included on Form 990, Part VIII, line 1 \$
b Assets included in Form 990, Part X \$

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 | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 1,301 | 282,009 | 250,379 | 221,105 | 199,484 |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | 2 | 1,701 | 31,630 | 32,139 | 25,065 |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 1,000 | 282,409 | | | |
| f Administrative expenses | | | | 2,865 | 3,444 |
| g End of year balance | 303 | 1,301 | 282,009 | 250,379 | 221,105 |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 100.000 %
 - 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 | | No |
| (ii) Related organizations | | No |
| 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 | | | | |
| d Equipment | | | | |
| e Other | | 7,001 | 3,422 | 3,579 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ | | | | 3,579 |

Part VII Investments - Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other _____ | | |
| (A) FIXED INCOME SECURITIES | 612,174 | F |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) | 612,174 | |

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|--|----------------|
| (1) Federal income taxes | |
| VACATION ACCRUAL | 35,487 |
| | |
| | |
| | |
| | |
| | |
| | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) | 35,487 |

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 | 1,848,544 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | 28,422 | |
| b | Donated services and use of facilities | 2b | 487,156 | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | | 2e | 515,578 |
| 3 | Subtract line 2e from line 1 | | 3 | 1,332,966 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 : | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | 0 |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | | 5 | 1,332,966 |

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 | 1,735,525 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | 487,156 | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | | 2e | 487,156 |
| 3 | Subtract line 2e from line 1 | | 3 | 1,248,369 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 : | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | 0 |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | | 5 | 1,248,369 |

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 V, LINE 4: | PERMANENTLY RESTRICTED NET ASSETS GENERATE INCOME TO SUPPORT GENERAL OPERATIONS. |

Additional Data

[**Return to Form**](#)

Software ID:

Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

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

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
FIRST AMENDMENT COALITION

Employer identification number

33-0308483

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 type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" 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 SNYDER EXECUTIVE DIRECTOR | (i) | 178,803 | 0 | 0 | 8,656 | 23,444 | 210,903 | 0 |
| | (ii) | ----- 0 | ----- 0 | ----- 0 | ----- 0 | ----- 0 | ----- 0 | ----- 0 |
| 2 DAVID LOY LEGAL DIRECTOR | (i) | 145,000 | 0 | 0 | 7,249 | 900 | 153,149 | 0 |
| | (ii) | ----- 0 | ----- 0 | ----- 0 | ----- 0 | ----- 0 | ----- 0 | ----- 0 |
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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 |
|------------------|-------------|
|------------------|-------------|

Additional Data

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Software ID:

Software Version:

SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**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.****2023****Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
FIRST AMENDMENT COALITION

Employer identification number

33-0308483

| Return Reference | Explanation |
|--|---|
| FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: | NONPARTISAN AND NONPROFIT, FAC BELIEVES THAT THE BROADEST RANGE OF ENGAGED AND INFORMED COMMUNITIES IS ESSENTIAL TO THE HEALTH OF OUR DEMOCRACY - THAT THE VALUES EXPRESSED BY THE FIRST AMENDMENT PROVIDE A BLUEPRINT FOR AN INCLUSIVE, EQUITABLE SOCIETY AND A RESPONSIVE, ACCOUNTABLE GOVERNMENT. TO THAT END, FAC EDUCATES, ADVOCATES AND LITIGATES TO ADVANCE GOVERNMENT TRANSPARENCY AND FIRST AMENDMENT PROTECTIONS FOR ALL. OUR COMMITMENT TO DIVERSITY, EQUITY, AND INCLUSION FAC RECOGNIZES THAT OUR MISSION CAN ONLY BE ACHIEVED BY ACTIVELY CULTIVATING DIVERSITY, EQUITY AND INCLUSION, BOTH INSIDE AND OUTSIDE THE ORGANIZATION. WE BELIEVE THAT IN ORDER TO REALIZE THE PROMISE OF THE VALUES UNDERLYING THE FIRST AMENDMENT, WE MUST REACH AND INCLUDE AS BROAD A RANGE OF VOICES AS POSSIBLE TO INFORM OUR POLICIES, PRIORITIES AND PROGRAMS. WE RECOGNIZE THAT SYSTEMIC INEQUITIES ROOTED IN, AMONG OTHER THINGS, RACE AND GENDER REQUIRE FAC TO TAKE THE INITIATIVE IN SEEKING OUT AND EMBRACING A DIVERSITY OF PERSPECTIVES, BACKGROUNDS, AND LIFE EXPERIENCES. TO THAT END, WE COMMIT TO ACTIVELY EXPANDING AND DIVERSIFYING OUR NETWORKS. WE RECOGNIZE IT IS OUR RESPONSIBILITY TO ALLOCATE OUR RESOURCES IN SUPPORT OF AND COLLABORATION WITH INSTITUTIONS, INDIVIDUALS, ORGANIZATIONS, AND COALITIONS THAT REFLECT THE DIVERSITY OF CALIFORNIA AND THE NATION, ESPECIALLY THOSE TRADITIONALLY EXCLUDED FROM POWER AND RESOURCES. FOSTERING A DIVERSE, EQUITABLE AND INCLUSIVE COMMUNITY IS BOTH A GOAL IN ITSELF AND AN INTEGRAL PART OF CARRYING OUT OUR ORGANIZATIONAL MISSION. |
| FORM 990, PART VI, SECTION A, LINE 4 | THE GOVERNING BOARD HAS REVISED THE BYLAWS TO (1) ELIMINATE A PROVISION ALLOWING SEVERAL NONPROFIT JOURNALISM/MEDIA GROUPS TO APPOINT MEMBERS TO THE BOARD, AND (2) TO ALLOW INDIVIDUALS WHO ARE NOT MEMBERS OF THE BOARD TO SERVE IN ADVISORY CAPACITY, AND AT THE BOARD'S PLEASURE, ON COMMITTEES ESTABLISHED BY THE BOARD. SUCH ADVISORY MEMBERS OF COMMITTEES DO NOT HAVE VOTING AUTHORITY. |
| FORM 990, PART VI, SECTION B, LINE 11B | THE 990 WILL BE REVIEWED BY THE EXECUTIVE COMMITTEE OF THE BOARD PRIOR TO FILING WITH THE IRS. |
| FORM 990, PART VI, SECTION B, LINE 12C | THE ORGANIZATION'S ACTIVITIES ARE NOT OF A KIND THAT ARE LIKELY TO GIVE RISE TO CONFLICTS OF INTEREST. HOWEVER, OFFICERS, DIRECTORS AND THE KEY EMPLOYEE ARE EXPECTED TO DISCLOSE CONFLICTS OF INTEREST WHENEVER THEY ARISE. |
| FORM 990, PART VI, SECTION B, LINE 15 | COMPENSATION FOR THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED BY THE ENTIRE BOARD OF DIRECTORS. THE DATA CONSIDERED COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS TO A LIMITED EXTENT. COMPENSATION FOR OTHER EMPLOYEES IS DETERMINED AND APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS. THIS PROCESS WAS LAST DONE IN 2023. |
| FORM 990, PART VI, SECTION C, LINE 19 | THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. |
| FORM 990, PART XII, LINE 2C: | THIS IS THE INITIAL YEAR THAT THE ORGANIZATION OBTAINED AN AUDIT. THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE FINANCIAL STATEMENT AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT. |

Additional Data

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