

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2018

Department of the Treasury
Internal Revenue Service

▶ 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.

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning and ending

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INSTITUTE FOR FREE SPEECH Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1150 CONNECTICUT AVENUE 801 City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036 F Name and address of principal officer: DAVID KEATING SAME AS C ABOVE	D Employer identification number 20-3676886 E Telephone number 202-301-3300 G Gross receipts \$ 2,646,991. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.IFS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 2005		M State of legal domicile: VA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. 2 Check this box <input type="checkbox"/> 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 7 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6 5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 16 6 Total number of volunteers (estimate if necessary) 6 6 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, line 38 7b 0.		
Revenue		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		2,179,442.	2,567,314.
9 Program service revenue (Part VIII, line 2g)		220,000.	0.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		27,747.	65,186.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		6,471.	14,491.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,433,660.	2,646,991.
Expenses			
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		6,000.	4,000.
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)		1,259,276.	1,429,055.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	60,213.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 210,852.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		673,759.	613,024.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,939,035.	2,106,292.
19 Revenue less expenses. Subtract line 18 from line 12		494,625.	540,699.
Net Assets or Fund Balances		Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)		3,421,584.	4,009,976.
21 Total liabilities (Part X, line 26)		182,134.	229,827.
22 Net assets or fund balances. Subtract line 21 from line 20		3,239,450.	3,780,149.

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	▶ Original return e-filed 8/13/19, amended return e-filed 3/4/20. Signature of officer DAVID KEATING, PRESIDENT Type or print name and title	Date	
Paid Preparer Use Only	Print/Type preparer's name ANDREW E. YOUNG, CPA Preparer's signature ANDREW E. YOUNG, CPA Date Check if self-employed <input type="checkbox"/> PTIN P01203950 Firm's name ▶ RENNER AND COMPANY, CPA, P.C Firm's EIN ▶ 54-1498950 Firm's address ▶ 700 NORTH FAIRFAX ST, SUITE 400 ALEXANDRIA, VA 22314 Phone no. 703-535-1200		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THROUGH STRATEGIC LITIGATION, COMMUNICATION, ACTIVISM, TRAINING, RESEARCH AND EDUCATION, THE CORPORATION WORKS TO PROMOTE AND DEFEND THE POLITICAL RIGHTS TO FREE SPEECH, PRESS, ASSEMBLY, AND PETITION GUARANTEED BY THE FIRST AMENDMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 905,129. including grants of \$ 4,000.) (Revenue \$ 0.) THE LITIGATION PROGRAM OF THE INSTITUTE FOR FREE SPEECH PURSUES STRATEGIC LITIGATION AND FILES AMICUS BRIEFS TO DEFEND THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

4b (Code:) (Expenses \$ 496,368. including grants of \$) (Revenue \$) THE INSTITUTE FOR FREE SPEECH PUBLISHES RESEARCH ON THE EFFECTS OF LAWS AND REGULATIONS ON THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. THE INSTITUTE ALSO TRACKS AND ANALYZES PROPOSED LEGISLATION AND REGULATIONS AT THE FEDERAL AND STATE LEVEL THAT COULD AFFECT THESE FIRST AMENDMENT RIGHTS.

4c (Code:) (Expenses \$ 395,399. including grants of \$) (Revenue \$) THE INSTITUTE FOR FREE SPEECH EDUCATES ITS SUPPORTERS AND THE PUBLIC AT LARGE OF THE BENEFITS OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION AND THE IMPORTANCE OF THESE RIGHTS TO OUR SYSTEM OF GOVERNMENT. IT COMMUNICATES THIS INFORMATION THROUGH PUBLISHED ARTICLES IN NEWSPAPERS, WEBSITES AND MAGAZINES, BRIEFINGS OF AND INTERVIEWS WITH JOURNALISTS, APPEARANCES ON TELEVISION AND RADIO, NEWSLETTERS AND AN EXTENSIVE WEBSITE AND BLOG.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$ 14,491.)

4e Total program service expenses 1,796,896.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and Schedule O completion.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, significant changes, asset diversion, members, and documentation.

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

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, written policies, conflict of interest, whistleblower policy, document retention, compensation review, joint ventures, and participation in joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed GA, OK, KS, CA, MD, OR, WA, PA, TN, VA, MA, IL
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRADLEY A. SMITH CHAIRMAN	10.00	X		X				66,000.	0.	0.
(2) JOHN SNIDER TREASURER	1.00	X		X				0.	0.	0.
(3) HUNTER BATES DIRECTOR	1.00	X						0.	0.	0.
(4) EDWARD H. CRANE DIRECTOR	1.00	X						0.	0.	0.
(5) CLETA MITCHELL DIRECTOR	1.00	X						0.	0.	0.
(6) STEPHEN MODZELEWSKI DIRECTOR	1.00	X						0.	0.	0.
(7) ERIC O'KEEFE DIRECTOR	1.00	X						0.	0.	0.
(8) DAVID KEATING PRESIDENT	40.00			X				153,479.	0.	30,568.
(9) ALLEN DICKERSON SECRETARY/LEGAL DIRECTOR	40.00			X				171,073.	0.	16,400.
(10) OWEN YEATES ATTORNEY	40.00					X		104,943.	0.	13,998.
(11) TYLER MARTINEZ ATTORNEY	40.00					X		103,333.	0.	6,916.
(12) ZACHARY MORGAN ATTORNEY	40.00					X		101,050.	0.	12,758.

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 2,567,314.					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		2,567,314.				
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		65,186.			65,186.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS INCOME	900099		14,491.	14,491.			
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			14,491.				
12 Total revenue. See instructions			2,646,991.	14,491.	0.	65,186.	

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	4,000.	4,000.		
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	371,520.	337,131.	8,254.	26,135.
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	899,886.	816,590.	19,993.	63,303.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,392.	26,671.	653.	2,068.
9 Other employee benefits	46,640.	42,323.	1,036.	3,281.
10 Payroll taxes	81,617.	74,062.	1,814.	5,741.
11 Fees for services (non-employees):				
a Management				
b Legal	35,286.	21,360.	6,563.	7,363.
c Accounting	15,508.		15,508.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	60,213.			60,213.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	154,713.	141,604.	5,337.	7,772.
12 Advertising and promotion				
13 Office expenses	9,833.	8,923.	218.	692.
14 Information technology	3,802.	3,450.	85.	267.
15 Royalties				
16 Occupancy	129,884.	117,862.	2,885.	9,137.
17 Travel	62,135.	54,167.	1,817.	6,151.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	21,285.	6,075.	14,536.	674.
20 Interest	114.		114.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,462.	11,308.	277.	877.
23 Insurance	9,200.	8,330.	870.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	75,318.	73,892.	509.	917.
b PRINTING AND POSTAGE	56,140.	29,880.	11,478.	14,782.
c MISCELLANEOUS	13,937.	12,647.	310.	980.
d COMPUTER SERVICES	6,590.	5,979.	147.	464.
e All other expenses	6,817.	642.	6,140.	35.
25 Total functional expenses. Add lines 1 through 24e	2,106,292.	1,796,896.	98,544.	210,852.
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 if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	510,917.	1	501,488.
	2 Savings and temporary cash investments	100,922.	2	151,387.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	12,412.	4	24,739.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	23,570.	9	16,119.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 226,301.		
	b Less: accumulated depreciation	10b 222,169.	10c	4,132.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	2,764,501.	12	3,287,218.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	24,893.
	15 Other assets. See Part IV, line 11	2,321.	15	0.
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,421,584.	16	4,009,976.	
Liabilities	17 Accounts payable and accrued expenses	177,985.	17	229,120.
	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	0.	21	380.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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	4,149.	25	327.
	26 Total liabilities. Add lines 17 through 25	182,134.	26	229,827.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,095,126.	27	3,756,402.
	28 Temporarily restricted net assets	144,324.	28	23,747.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	3,239,450.	33	3,780,149.	
34 Total liabilities and net assets/fund balances	3,421,584.	34	4,009,976.	

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	2,646,991.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,106,292.
3	Revenue less expenses. Subtract line 2 from line 1	3	540,699.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,239,450.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,780,149.

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 in 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		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2018)

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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1948931.	1999911.	2021188.	2179442.	2567314.	10716786.
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	1948931.	1999911.	2021188.	2179442.	2567314.	10716786.
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)						3407043.
6 Public support. Subtract line 5 from line 4.						7309743.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1948931.	1999911.	2021188.	2179442.	2567314.	10716786.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	108.	101.	217.	27,747.	65,186.	93,359.
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.)	1,667.	1,385.	8,381.	6,471.	14,491.	32,395.
11 Total support. Add lines 7 through 10						10842540.
12 Gross receipts from related activities, etc. (see instructions)					12	365,175.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	67.42 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	58.20 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. 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 - 2017. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the 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? 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.		
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? 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.		

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)? 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).		

Section D. All Type III Supporting Organizations

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

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 (a) and (b) 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? 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.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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):		
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 (explain in detail in Part VI):		
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 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	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	<input type="checkbox"/> 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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (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 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 33 1/3% 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 (entering "N/A" in column (b) instead of the contributor name and address), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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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
1	 <hr/> <hr/> <hr/>	\$ <u>754,900.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>331,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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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
7	_____ _____ _____	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	_____ _____ _____	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	_____ _____ _____	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	_____ _____ _____	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	_____ _____ _____	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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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 info. once.) ▶ \$ _____
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	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

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

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

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

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

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

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

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

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$ _____

3 Volunteer hours for political campaign activities _____

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____

4 Did the filing organization file **Form 1120-POL** for this year? Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2018

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	30,651.													
c	Total lobbying expenditures (add lines 1a and 1b)	30,651.													
d	Other exempt purpose expenditures	2,075,641.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	2,106,292.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	255,315.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	63,829.													
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount	233,077.	240,787.	246,952.	255,315.	976,131.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,464,197.
c Total lobbying expenditures	41,886.	7,552.	23,256.	30,651.	103,345.
d Grassroots nontaxable amount	58,269.	60,197.	61,738.	63,829.	244,033.
e Grassroots ceiling amount (150% of line 2d, column (e))					366,050.
f Grassroots lobbying expenditures					

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

	(a)		(b)
	Yes	No	Amount
<i>For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
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 campaign activity 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.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

Schedule D (Form 990) 2018

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	2,321.
d Additions during the year	
e Distributions during the year	2,701.
f Ending balance	-380.

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 on 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	144,324.	100,943.	100,943.	105,239.	118,663.
b Contributions	50,000.	50,000.			
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	170,577.	6,619.		4,296.	13,424.
f Administrative expenses					
g End of year balance	23,747.	144,324.	100,943.	100,943.	105,239.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment 100.00 %

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		<input checked="" type="checkbox"/>
(ii) related organizations		<input checked="" type="checkbox"/>
b If "Yes" on line 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		80,708.	80,708.	0.
d Equipment		129,562.	125,430.	4,132.
e Other		16,031.	16,031.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,132.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) CERTIFICATES OF DEPOSIT	3,287,218.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	3,287,218.	

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, 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	
(2) CAPITAL LEASE OBLIGATION	327.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	327.

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	2,759,743.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	112,752.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	112,752.
3	Subtract line 2e from line 1		3	2,646,991.
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	2,646,991.

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

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

1	Total expenses and losses per audited financial statements		1	2,219,044.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	112,752.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	112,752.
3	Subtract line 2e from line 1		3	2,106,292.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,106,292.

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

THE INSTITUTE MAINTAINS AN ESCROW ACCOUNT FOR A CONSULTANT WHO PROVIDES CHARITABLE SOLICITATION COMPLIANCE SERVICES TO THEM. ACTIVITY FOR THE ESCROW ACCOUNT IS RECORDED ANNUALLY AND THE ACCOUNT WILL BE REPLENISHED PERIODICALLY WHEN NECESSARY.

PART V, LINE 4:

THE INSTITUTE MAINTAINS RESTRICTED FUNDING IN CONJUNCTION WITH DONOR RESTRICTIONS REGARDING ITS LEGAL PROGRAMS.

PART X, LINE 2:

IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS

Part XIII Supplemental Information *(continued)*

REQUIRE AN ENTITY TO RECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE-LIKELY-THAN-NOT THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION. MANAGEMENT EVALUATED THE INSTITUTE'S TAX POSITIONS AND CONCLUDED THERE ARE NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

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

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____
 Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____
 Address ▶ _____

16 Gaming manager information:

Name ▶ _____
 Gaming manager compensation ▶ \$ _____
 Description of services provided ▶ _____

 Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: AMERICAN PHILANTHROPIC
 (I) ADDRESS OF FUNDRAISER: 119 N HIGH ST, WEST CHESTER, PA 19380
 (II) ACTIVITY: IDENTIFY PROSPECTIVE DONORS, HELP PREPARE GRANT PROPOSALS

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

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Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
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"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <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?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
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?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
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	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2018

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID KEATING PRESIDENT	(i)	153,479.	0.	0.	4,972.	25,596.	184,047.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALLEN DICKERSON SECRETARY/LEGAL DIRECTOR	(i)	171,073.	0.	0.	5,348.	11,052.	187,473.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

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FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER AWARDS AND INCOME WERE PROVIDED FOR VARIOUS ACTIVITIES OF THE
INSTITUTE RELATED TO ITS MISSION.

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 14,491.

FORM 990, PART VI, SECTION A, LINE 8B:

NO SUCH COMMITTEES EXISTED.

FORM 990, PART VI, SECTION B, LINE 11B:

THE INSTITUTE'S AUDIT COMMITTEE REVIEWS A DRAFT OF THE 990 PRIOR TO FILING.
A COPY OF THE FORM 990 IS ALSO PROVIDED TO THE INSTITUTE'S GOVERNING BODY
BEFORE IT IS FILED.

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

EVERY YEAR BOTH THE BOARD OF DIRECTORS AND EVERY OFFICER REVIEWS THE
CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS. THE BOARD OF
DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE YEAR AND
EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGMENT. EVERY EMPLOYEE ALSO RECEIVES
AN ELECTRONIC COPY OF THE POLICY. ANY CONFLICTS OR POTENTIAL CONFLICTS ARE
RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND
REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS. IN REVIEWING ANY CONFLICT
OR POTENTIAL CONFLICT, ANY MEMBER OF THE BOARD OF DIRECTORS WHO MAY HAVE A
CONFLICT IS RECUSED FROM RESOLVING THE CONFLICT OR POTENTIAL CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

THE PRESIDENT'S COMPENSATION IS NEGOTIATED WITH THE CHAIRMAN, AND APPROVED

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

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

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BY THE BOARD. COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT.

FORM 990, PART VI, SECTION C, LINE 19:

THE INSTITUTE'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE.

FORM 990, PART XII, LINE 2C

THE PROCESS DID NOT CHANGE FROM THE PRIOR YEAR. THE BOARD OF DIRECTORS IS RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT OF THE INDEPENDENT AUDIT.

CASE IN LITIGATION PART I

CALZONE V. MISSOURI ETHICS COMMISSION (LOBBYING DISCLOSURE)

OUR REPRESENTATION OF MR. CALZONE, A CITIZEN ACTIVIST IN MISSOURI, BEGAN IN AUGUST 2015. SOME LEGISLATORS AND LOBBYISTS IN THE STATE ATTEMPTED TO SILENCE MR. CALZONE, WHO HAS FOR MANY YEARS ADVOCATED FOR INDIVIDUAL LIBERTY, FREE MARKETS, AND CONSTITUTIONALLY LIMITED GOVERNMENT. UNFORTUNATELY, AS MR. CALZONE SAYS, "MY ACTIVISM HAS MADE SOME POWERFUL ENEMIES MAYBE HIGH-PAID LOBBYISTS DON'T LIKE HAVING TO EXPLAIN TO THEIR CLIENTS WHY AVERAGE CITIZENS, USING NOTHING MORE THAN FACTS, REASON, AND SPEECH, BEAT THEM AT THEIR OWN GAME TIME AND AGAIN." IN HIS OWN WORDS, CALZONE HAS "ANGERED POWERFUL LEGISLATORS BY OPPOSING THEM WHEN THEY WERE TRYING TO ADVANCE UNCONSTITUTIONAL BILLS OR IGNORE CONSTITUTIONAL LIMITS ON THEIR POWER."

MR. CALZONE'S DIFFICULTIES WITH STATE REGULATORS BEGAN ON ELECTION DAY

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2014, WHEN THE SOCIETY OF GOVERNMENT CONSULTANTS, A LOBBYIST GUILD IN MISSOURI, FILED A COMPLAINT WITH THE MISSOURI ETHICS COMMISSION. THE COMPLAINT ALLEGED THAT WHEN MR. CALZONE SPOKE WITH LEGISLATORS DURING HIS ADVOCACY, HE WAS ACTING AS A LOBBYIST - DESPITE HAVING NEVER BEEN PAID OR IN ANY WAY COMPENSATED - AND THAT HIS FAILURE TO REGISTER AS A LOBBYIST WITH THE STATE WAS AGAINST THE LAW, SUBJECTING HIM TO FINES AND POSSIBLY EVEN JAIL TIME.

THE INSTITUTE FOR FREE SPEECH'S LEGAL TEAM STEPPED IN TO DEFEND MR. CALZONE AGAINST THESE ABSURD CHARGES, REPRESENTING CALZONE IN SEPTEMBER 2015 WHEN HIS CASE CAME BEFORE THE MISSOURI ETHICS COMMISSION. THE COMMISSION HEARING WAS A TRAVESTY OF JUSTICE. FOR OVER FOUR HOURS, BEHIND CLOSED DOORS, THE COMMISSION VIOLATED BASIC CONSTITUTIONAL GUARANTEES AND IGNORED THE PLAIN WORDS OF MISSOURI LAWS. WITNESSES THAT THE INSTITUTE FOR FREE SPEECH'S ATTORNEYS HAD NEVER BEEN INFORMED ABOUT TESTIFIED AGAINST MR. CALZONE, DOCUMENTS WERE ENTERED AS EVIDENCE THAT WERE NEVER VERIFIED, AND THE INVESTIGATOR FOR THE COMMISSION QUOTED INTERVIEWS SHE ALLEGEDLY CONDUCTED WITH LAWMAKERS, DESPITE ADMITTING THAT SHE HAD DELETED ALL OF HER NOTES.

IN THE END, BY USING A CONVOLUTED AND IRRATIONAL READING OF "DESIGNATED" AND "EMPLOYED," THE COMMISSION CONCLUDED THAT MR. CALZONE WAS A LOBBYIST AND SOUGHT TO FINE HIM \$1,000 FOR NOT PROPERLY REGISTERING WITH THE STATE BEFORE EXPRESSING HIS OPINIONS ABOUT MISSOURI LEGISLATIVE PROPOSALS TO STATE LEGISLATORS.

MR. CALZONE HAS NEVER BEEN PAID A CENT TO LOBBY AND NEVER MADE ANY GIFTS TO LEGISLATORS OR THEIR STAFFS. HE IS A VOLUNTEER FOR A CITIZENS

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GROUP THAT HAS NO BUDGET, BUT IT DOES HAVE A WEBSITE AND FACEBOOK PAGE TO SPREAD THE WORD ABOUT LEGISLATION BEING CONSIDERED BY THE GENERAL ASSEMBLY.

DURING THE HEARING, THE INSTITUTE FOR FREE SPEECH DISCOVERED THAT THESE TRUMPED UP CHARGES AGAINST MR. CALZONE WERE NOTHING MORE THAN A THINLY-VEILED ATTEMPT TO MUZZLE A CITIZEN THAT LAWMAKERS AND LOBBYISTS VIEW AS A THORN IN THEIR SIDE. INDEED, A REPRESENTATIVE OF THE LOBBYIST GUILD THAT BROUGHT THE COMPLAINT TESTIFIED THAT TWO MISSOURI LAWMAKERS, WHO HAD REASON TO DISLIKE MR. CALZONE, HAD SPOKEN WITH THE LOBBYISTS AND STRONGLY ENCOURAGED THEM TO INITIATE THE COMPLAINT.

WE ARE ALSO REPRESENTING MR. CALZONE IN STATE COURT, BUT THOSE ACTIONS HAVE BEEN POSTPONED UNTIL THE FEDERAL LITIGATION HAS BEEN RESOLVED.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO PETITION GOVERNMENT FOR A REDRESS OF GRIEVANCES.

NOTABLE CASE ACTIONS: ON JUNE 26, 2017, A FEDERAL COURT JUDGE RULED THAT THE STATE LAW WAS CONSTITUTIONAL. AN APPEAL AND BRIEFS WERE FILED WITH THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT, AND ORAL ARGUMENT WAS HEARD ON APRIL 10, 2018. ON NOVEMBER 28, A DIVIDED EIGHTH CIRCUIT UPHELD THE DISTRICT COURT. JUDGE STRAS DISSENTED, NOTING THAT NEITHER THE GOVERNMENT NOR THE MAJORITY HAD EXPLAINED "WHY COMPILING A LIST OF PEOPLE WHO ARE ENGAGING IN CORE POLITICAL SPEECH IS 'IMPORTANT'" TO THE STATE. IFS SOUGHT EN BANC REVIEW, WHICH WAS GRANTED ON JANUARY 29, 2019.

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CASE IN LITIGATION PART II

FEDERAL ELECTION COMMISSION V. JEREMY JOHNSON AND JOHN SWALLOW

(UNCONSTITUTIONALLY VAGUE REGULATION)

THE FEC HAS LONG BEEN ABLE TO PUNISH PEOPLE FOR BREAKING CAMPAIGN FUNDRAISING LIMITS. BUT THE FEC CLAIMED THAT A 1989 REGULATION ALLOWED IT TO PUNISH PEOPLE WHO MERELY HELPED FUNDRAISE FOR CANDIDATES - EVEN WHEN SOMEONE ELSE BROKE THE FUNDRAISING LIMIT. IT USED THAT REGULATION TO FILE A LAWSUIT AGAINST OUR CLIENT, FORMER UTAH ATTORNEY GENERAL JOHN SWALLOW. THE INSTITUTE FOR FREE SPEECH COUNTERED THAT THE LAW DID NOT ALLOW THE FEC TO WRITE SUCH A REGULATION.

U.S. DISTRICT COURT JUDGE DEE BENSON AGREED. HE RULED THAT HE HAD TO DECIDE "WHETHER THE FEDERAL ELECTION COMMISSION HAD THE RIGHT TO PROMULGATE [THE REGULATION]. THE ANSWER IS NO. THE COMMISSION, AS AN INDEPENDENT AGENCY CREATED BY CONGRESS FOR THE SOLE PURPOSE OF ENFORCING [THE FEDERAL ELECTION CAMPAIGN ACT] HAD NO AUTHORITY TO WRITE A REGULATION THAT WENT BEYOND THE ACT ITSELF."

THE JUDGE ORDERED THE FEC TO REMOVE THE REGULATION FROM THE CODE OF FEDERAL REGULATIONS AND DISMISSED THE LAWSUIT AGAINST MR. SWALLOW.

THIS WIN HELPS ESTABLISH AN IMPORTANT PRINCIPLE: THE FEC CANNOT GO BEYOND THE LAW TO LIMIT AND PUNISH POLITICAL SPEECH THE AGENCY DOESN'T LIKE.

ON SEPTEMBER 20, 2018, JUDGE BENSON ISSUED ANOTHER RULING DISMISSING THE CASE AGAINST MR. SWALLOW. THE FEC FAILED TO APPEAL THE DECISION BY

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THE NOVEMBER 20. 2018 DEADLINE.

CASE IN LITIGATION PART III

HOWARD JARVIS TAXPAYERS ASSOCIATION V. GOVERNOR OF THE STATE OF CALIFORNIA (CONSTITUTIONALITY OF PASSAGE OF LAW TO ENABLE TAX-FINANCED CAMPAIGNS)

CAN STATE LEGISLATORS OVERTURN THE WILL OF THE PEOPLE IN ORDER TO INSTITUTE TAX-FINANCED CAMPAIGNS?

UNDER CALIFORNIA LAW, THE INSTITUTE FOR FREE SPEECH BELIEVES THE ANSWER IS CLEARLY NO. ON BEHALF OF THE HOWARD JARVIS TAXPAYERS ASSOCIATION AND RETIRED STATE SENATOR AND JUDGE QUENTIN L. KOPP, IFS JOINS THE CENTER FOR CONSTITUTIONAL JURISPRUDENCE AND BELL, MCANDREWS, AND HILTACHK, LLP IN A SUIT AGAINST CALIFORNIA FOR ENACTING A LAW THAT WOULD DO JUST THAT, IN VIOLATION OF THE STATE'S CONSTITUTION AND LAW.

IN 1974, VOTERS PASSED THE POLITICAL REFORM ACT OF 1974 VIA THE STATE'S ROBUST INITIATIVE PROCESS. IN 1988, THAT INITIATIVE WAS AMENDED, AGAIN BY VOTERS, WITH THE PASSAGE OF PROPOSITION 73, WHICH PROHIBITED TAX DOLLARS FROM BEING USED FOR THE PURPOSE OF FUNDING POLITICIANS' CAMPAIGNS. IN 2000, AGAIN BY INITIATIVE, VOTERS REAFFIRMED THE BAN ON TAX-FINANCED CAMPAIGNS BY PASSING PROPOSITION 34. IN ORDER TO PROTECT STATE LEGISLATORS FROM TAMPERING WITH THE LAW, THIS INITIATIVE ALSO REVOKED THE ABILITY OF THE LEGISLATURE TO AMEND ANY PART OF THE POLITICAL REFORM ACT WITHOUT VOTER APPROVAL. CALIFORNIANS SPOKE CLEARLY - ANY CHANGES TO THE BAN ON TAX-FINANCED CAMPAIGNS NEED TO BE APPROVED BY THE VOTERS, AND NOT JUST WITH THE PASSAGE OF A BILL BY THE

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LEGISLATURE.

BUT IN 2016, CALIFORNIA LEGISLATORS IGNORED THE VOTERS OF THEIR STATE. THEY PASSED, AND GOVERNOR JERRY BROWN SIGNED, S.B. 1107. THAT BILL AMENDED THE POLITICAL REFORM ACT OF 1974 TO ALLOW TAX-FINANCED CAMPAIGNS AT THE STATE AND LOCAL LEVEL, IN DIRECT CONTRAVENTION OF THE LAW, THE CALIFORNIA CONSTITUTION, AND THE CLEARLY ESTABLISHED DESIRE OF VOTERS.

A SACRAMENTO COUNTY SUPERIOR COURT JUDGE STRUCK DOWN THE LAW ON AUGUST 24, 2017. THE COURT RULED THE LEGISLATURE'S ATTEMPT TO BYPASS A VOTE OF THE PEOPLE PROHIBITING SUCH LEGISLATION WAS A VIOLATION OF THE CALIFORNIA CONSTITUTION AND THE 1974 POLITICAL REFORM ACT, AS AMENDED. IN HIS RULING, JUDGE TIMOTHY M. FRAWLEY NOTED THAT "THE PURPOSE OF [PROPOSITION 73] IS STRAIGHTFORWARD: TO BAN TAXPAYER FINANCING OF POLITICAL CAMPAIGNS FOR ELECTIVE OFFICE. [S.B. 1107] CONFLICTS WITH THE PURPOSES OF THE POLITICAL REFORM ACT BECAUSE IT VIOLATES THIS SPECIFIC MANDATE." JUDGE FRAWLEY WROTE THAT "THE ISSUE IN THIS CASE IS NOT WHETHER THE LEGISLATURE'S REVERSAL ON THE BAN ON PUBLIC FINANCING OF POLITICAL CAMPAIGNS IS A GOOD IDEA, IT IS ONLY WHETHER THE AMENDMENT [BY THE LEGISLATURE] FURTHERS THE PURPOSES OF THE ACT. [T]HE COURT CONCLUDES IT DOES NOT."

THE HOWARD JARVIS TAXPAYERS ASSOCIATION (HJTA) IS A NONPROFIT ORGANIZATION THAT, AS PART OF ITS MISSION, REPRESENTS CALIFORNIA TAXPAYERS IN THE COURTROOM. THE ILLEGAL PASSAGE OF S.B. 1107 IS ONE SUCH INSTANCE, AND HJTA IS THE PLAINTIFF ALONG WITH QUENTIN L. KOPP, A CALIFORNIA CITIZEN, RETIRED JUDGE, AND AN ORIGINAL AUTHOR OF

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PROPOSITION 73.

SUCCESS IN THIS CASE WILL HELP PROTECT THE INITIATIVE PROCESS IN CALIFORNIA AND ENSURE THAT TAX-FINANCED CAMPAIGNS CAN BECOME LAW ONLY WITH APPROVAL BY THE VOTERS.

NOTABLE CASE ACTIONS: THE COMPLAINT WAS FILED ON DECEMBER 12, 2016 WITH THE SACRAMENTO SUPERIOR COURT. THE COURT STRUCK DOWN THE LAW ON AUGUST 24, 2017. THE STATE APPEALED THE DECISION ON JANUARY 9, 2018 TO THE COURT OF APPEAL OF THE STATE OF CALIFORNIA, THIRD APPELLATE DISTRICT. BRIEFS HAVE BEEN FILED BY BOTH PARTIES.

CASE IN LITIGATION PART IV

INSTITUTE FOR FREE SPEECH V. BECERRA (DISCLOSURE OF GIVING TO CHARITIES)

AS IN MOST JURISDICTIONS, CHARITIES SOLICITING CONTRIBUTIONS IN CALIFORNIA ARE REQUIRED TO REGISTER WITH THE STATE. EACH YEAR, REGISTERED CHARITIES ARE REQUIRED TO FILE A COPY OF THEIR IRS FORM 990 TAX RETURNS WITH THE CALIFORNIA ATTORNEY GENERAL'S OFFICE AS A CONDITION OF MAINTAINING THEIR CONSTITUTIONALLY PROTECTED ABILITY TO SOLICIT CONTRIBUTIONS. ON SCHEDULE B OF THE FORM 990, CHARITIES ARE REQUIRED TO REPORT TO THE IRS THE NAMES, ADDRESSES, AND AMOUNT DONATED FOR MAJOR CONTRIBUTORS DURING THE YEAR. THE SCHEDULE B IS SUBMITTED TO THE IRS ON A CONFIDENTIAL BASIS AND, UNDER FEDERAL LAW, THE AGENCY IS PROHIBITED FROM RELEASING THIS INFORMATION TO ANYONE - INCLUDING STATE OFFICIALS.

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HISTORICALLY, THE CALIFORNIA ATTORNEY GENERAL HAS NOT REQUIRED REGISTERED CHARITIES TO FILE COPIES OF THEIR CONFIDENTIAL, UNREDACTED FORM 990 SCHEDULE B DONOR LISTS WITH THE STATE. THE ATTORNEY GENERAL ONLY BEGAN DEMANDING THIS INFORMATION IN RECENT YEARS, AND THE SUDDEN DEMANDS DID NOT ARISE FROM ANY CHANGES IN, AND ARE NOT SPECIFICALLY AUTHORIZED BY, THE STATE'S LAWS AND REGULATIONS. THE ATTORNEY GENERAL ALSO HAS NOT CITED ANY RECENT CHANGE IN CIRCUMSTANCES WARRANTING THESE DEMANDS. BECAUSE THE ATTORNEY GENERAL IS NOT LEGALLY ENTITLED TO THIS INFORMATION AND HAS NO GOOD REASON FOR DEMANDING IT, THE INSTITUTE FOR FREE SPEECH FILED SUIT TO STOP THIS PRACTICE.

WE ARGUE THAT THE CALIFORNIA ATTORNEY GENERAL'S DEMAND FOR OUR DONOR INFORMATION IS AN INFRINGEMENT OF THE INSTITUTE FOR FREE SPEECH AND ITS DONORS' FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION. DONORS WHO MAY NOT NECESSARILY WISH TO SPEAK ON THEIR OWN ABOUT AN ISSUE MAY CHOOSE TO EXERCISE THEIR RIGHT TO SPEAK BY GIVING TO AN ORGANIZATION SPEAKING ON THEIR BEHALF. THIS IS PARTICULARLY TRUE FOR UNPOPULAR OR CONTROVERSIAL ISSUES: PRECISELY THE TYPE OF SPEECH FOR WHICH THE FIRST AMENDMENT'S PROTECTIONS ARE MOST IMPORTANT.

DONORS MUST BE FREE TO GIVE TO ANY LAWFUL CAUSE OF THEIR CHOOSING WITHOUT GOVERNMENT INTRUSION. IF GOVERNMENT OFFICIALS ARE LOOKING OVER CITIZENS' SHOULDERS AND REVIEWING WHICH GROUPS THEY GIVE TO, THEY WILL CHILL DONORS' WILLINGNESS TO GIVE TO CERTAIN GROUPS, THEREBY REDUCING THEIR ABILITY TO SPEAK, AND THE EFFECTIVENESS OF THEIR ASSOCIATION.

THE ATTORNEY GENERAL ALSO CLAIMS THAT THE DEFAULT RULE SHOULD BE FOR INDIVIDUAL CHARITIES OPPOSING DEMANDS FOR THEIR DONOR INFORMATION TO

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DEMONSTRATE THAT THEY WILL FACE PARTICULARIZED HARM FROM TURNING THE DATA OVER TO THE GOVERNMENT. IN EFFECT, THIS CREATES A CATCH-22 IN WHICH ORGANIZATIONS AND THEIR DONORS CAN CLAIM AN EXEMPTION ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST POTENTIAL FUTURE HARM. FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A BACKWARDS-LOOKING RULE.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO FREE ASSOCIATION, AND CONSEQUENTLY THE RANGE OF OPINIONS AVAILABLE TO THE PUBLIC. IT WOULD ALSO PROTECT THE PRIVACY OF DONORS TO CHARITABLE ORGANIZATIONS, WHICH WILL ENCOURAGE THE PUBLIC TO GIVE GENEROUSLY TO SUPPORT THE CHARITABLE MISSIONS OF A WIDE VARIETY OF ORGANIZATIONS.

NOTABLE CASE ACTIONS: WE FILED AN AMENDED COMPLAINT ON AUGUST 12, 2016 AND A MOTION FOR A PRELIMINARY INJUNCTION ON AUGUST 19, 2016. ON OCTOBER 31, 2017, THE FEDERAL DISTRICT COURT RULED FOR THE STATE. THE CASE IS ON APPEAL WITH THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT.

CASE IN LITIGATION PART V

INSTITUTE FOR FREE SPEECH V. RAVNSBORG, ET AL. (COMPELLED SPEECH, INCLUDING TOP FIVE DONOR DISCLOSURE ON FACE OF COMMUNICATION)

WHEN YOU'RE THE INSTITUTE FOR FREE SPEECH, EDUCATING CITIZENS ABOUT THREATS TO THE FIRST AMENDMENT IS AN IMPORTANT PART OF YOUR WORK. BUT IF YOU DO JUST THAT ON A BALLOT MEASURE IN SOUTH DAKOTA, YOU COULD WIND UP IN JAIL.

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WHY? BECAUSE SOUTH DAKOTA CAMPAIGN LAWS REGULATE SPEECH BEYOND POLITICAL ADS. A RECENTLY ADOPTED LAW REGULATES ANY EXPENDITURE FOR ANY COMMUNICATION "CONCERNING" A BALLOT MEASURE. IN ORDER TO PUBLISH OUR EDUCATIONAL ANALYSIS OF A PENDING 2018 BALLOT MEASURE, THE INSTITUTE FILED A LAWSUIT IN FEDERAL COURT CHALLENGING THE LAW'S CONSTITUTIONALITY.

THE LAW IMPOSES ABSURD DISCLAIMER REQUIREMENTS ON GROUPS THAT SPEAK ABOUT BALLOT MEASURES. THESE INCLUDE, BUT ARE NOT LIMITED TO, A MANDATE THAT THE PUBLICATION LIST THE ORGANIZATION'S TOP INDIVIDUAL CONTRIBUTORS, EVEN WHERE THOSE DONORS HAD NO KNOWLEDGE OF THE PUBLICATION. THIS RULE VIOLATES THE PRIVACY OF DONORS WHO WOULD OTHERWISE REMAIN PRIVATE.

FAILURE TO FOLLOW THE LAW CAN RESULT IN PROSECUTION AND FINES. WORSE, SOUTH DAKOTA PROVIDES NO WAY TO GET ADVICE FROM THE STATE ABOUT THE REACH OF THE LAW. AS A RESULT, THE INSTITUTE FOR FREE SPEECH TURNED TO THE COURTS TO GET ITS ANSWER.

THE INSTITUTE ASKED A FEDERAL COURT TO ALLOW US TO PUBLISH OUR ANALYSIS OF TWO BALLOT MEASURES WITHOUT PROSECUTION BY SOUTH DAKOTA.

ON OCTOBER 16, 2018, JUDGE ROBERTO A. LANGE, A JUDGE APPOINTED BY PRESIDENT BARACK OBAMA, RULED IN OUR FAVOR. HIS ORDER BARRED THE STATE FROM PROSECUTING US FOR PUBLISHING OUR ANALYSIS. THE NEXT DAY, WE PUBLISHED THE ANALYSIS ONLINE AND THEN ANNOUNCED IT IN A PRESS RELEASE.

THE COURT'S ORDER ALLOWING US TO PUBLISH OUR ANALYSIS WAS A SIGNIFICANT

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VICTORY FOR IFS, BUT PROBLEMS IN THE LAW REMAIN, AND THE CASE REMAINS UNDER LITIGATION.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO A FREE PRESS, INCREASING INFORMATION AVAILABLE TO THE PUBLIC. IT WOULD ALSO PROTECT DONOR AND ASSOCIATIONAL PRIVACY.

CASE IN LITIGATION PART VI

JOE MARKLEY AND ROB SAMPSON V. STATE ELECTIONS ENFORCEMENT COMMISSION (LIMITS ON CANDIDATE SPEECH)

IN THIS CASE, THE INSTITUTE FOR FREE SPEECH SEEKS TO PROTECT VOTERS' RIGHT TO HEAR IMPORTANT INFORMATION ABOUT ELECTIONS AND CANDIDATES. CONNECTICUT'S STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) FINED TWO GENERAL ASSEMBLY MEMBERS FOR CAMPAIGN MAILERS THAT DISCUSSED THE GOVERNOR'S POLICIES. WITH THE HELP OF IFS, THE TWO CANDIDATES ARE FIGHTING BACK.

JOE MARKLEY, FORMERLY A STATE SENATOR, AND ROB SAMPSON, THEN A STATE REPRESENTATIVE (AND NOW A STATE SENATOR), WERE ENSNARED BY THE LAW AFTER THEY DECIDED TO SPLIT THE COSTS ON A SERIES OF STANDARD CAMPAIGN MAILERS HIGHLIGHTING THEIR ACHIEVEMENTS IN OFFICE. THE MAILERS PROMOTED MARKLEY AND SAMPSON AS OPPONENTS OF GOVERNOR DANIEL MALLOY'S POLICIES ON TAXES AND GOVERNMENT SPENDING. MALLOY WAS ALSO ON THE BALLOT THAT YEAR.

BY CRITICIZING THE GOVERNOR'S RECORD, THE SEEC ARGUED THAT MARKLEY AND SAMPSON MADE AN ILLEGAL EXPENDITURE ON BEHALF OF THE GOVERNOR'S

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OPPONENT. THE SEEC ORDERED SAMPSON TO PAY A \$5,000 FINE AND ORDERED MARKLEY TO PAY A \$2,000 FINE. IN ORDER FOR THE ADS TO BE LEGAL, THE SEEC BELIEVES THE GOVERNOR'S OPPONENT WOULD HAVE HAD TO APPROVE AND SHARE THE COSTS OF THE ADS. THIS IS HIGHLY UNREALISTIC AND WOULD RESULT IN LEGISLATIVE CANDIDATES BEING EFFECTIVELY PROHIBITED FROM SPEAKING ABOUT THE GOVERNOR'S POLICIES IN CAMPAIGN ADS.

MARKLEY AND SAMPSON ARE REPRESENTED BY THE INSTITUTE FOR FREE SPEECH AND CONNECTICUT ATTORNEY DOUG DUBITSKY. WE ASKED A CONNECTICUT COURT TO DISMISS THE FINES AND DECLARE THE LAW UNCONSTITUTIONAL. AFTER THE STATE COURT RULED THAT IT COULD NOT RULE ON THE CASE BECAUSE TOO MUCH TIME HAD PASSED, OUR CLIENTS APPEALED. THE CONNECTICUT SUPREME COURT HAS AGREED TO HEAR THE APPEAL.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH.

CASE IN LITIGATION PART VII

MASSACHUSETTS FISCAL ALLIANCE V. SULLIVAN (COMPELLED SPEECH, INCLUDING TOP FIVE DONOR DISCLOSURE AND CEO DISCLAIMER ON FACE OF COMMUNICATION)

CAN THE GOVERNMENT HIJACK OVER 20 PERCENT OF AN ISSUE AD TO PROMOTE THE STATE'S MESSAGE? CAN IT FORCE A SPEAKER TO NAME FIVE PEOPLE ON THE FACE OF A PRINT, INTERNET, OR TELEVISION AD, EVEN IF THOSE PEOPLE HAD NOTHING TO DO WITH THE COMMUNICATION'S PRODUCTION? THOSE ARE THE QUESTIONS POSED IN MASSACHUSETTS FISCAL ALLIANCE V. SULLIVAN.

MASSACHUSETTS, LIKE MANY STATES, HEAVILY BURDENS POLITICAL SPEECH BY

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FORCING GROUPS TO TAKE A MORE FORMAL ORGANIZATIONAL STATUS, LIMITS CONTRIBUTIONS TO GROUPS AND CANDIDATES, AND ADMINISTERS AN INTRUSIVE DONOR DISCLOSURE REGIME.

BUT THE COMMONWEALTH GOES EVEN FURTHER THAN OTHER JURISDICTIONS, CO-OPTING PRIVATE POLITICAL ENTITIES TO SPEAK GOVERNMENT-DRAFTED SCRIPTS ON CAMERA AND FORCING GROUPS TO FORFEIT THE PRIVACY OF THEIR DONORS AS A CONDITION OF TALKING ABOUT POLICY.

THE MASSACHUSETTS FISCAL ALLIANCE WANTS TO RUN PRINT, RADIO, TELEVISION, AND INTERNET COMMUNICATIONS THAT FOCUS ON TWO LEGISLATIVE ISSUES: A TAX INCREASE PROPOSAL AND A LEGISLATIVE PAY RAISE. BECAUSE THOSE ADS WILL, BY THE NATURE OF THEIR CONTENT, REFERENCE AN OFFICEHOLDER, THE COMMONWEALTH DEMANDS THAT THE ALLIANCE'S CHAIRMAN APPEAR ON TELEVISED COMMUNICATIONS FOR NEARLY 20 PERCENT OF THE LENGTH OF AN AD AND, FOR BOTH RADIO AND TV ADS, PERSONALLY READ A SCRIPT WRITTEN FOR HIM BY THE STATE.

WHY MASSACHUSETTS FEELS THE NEED TO FORCE THIRD PARTY ADVERTISERS TO SHOW THE RACE, GENDER, SEX, SPEECH PATTERN, AND OTHER IRRELEVANT PERSONAL CHARACTERISTICS OF A GROUP'S PRINCIPAL OFFICER IS UNCLEAR. DISCLOSURE, AT LEAST IN THEORY, IS ABOUT GIVING RELEVANT INFORMATION TO THE VOTERS SHORTLY BEFORE AN ELECTION - AND THIS INFORMATION IS INHERENTLY UNHELPFUL TO THE ELECTORATE.

THE COMMONWEALTH COMPOUNDS THIS CONSTITUTIONAL INJURY BY COMPELLING EVEN MORE SPEECH. EVEN GROUPS THAT DO NOT FALL INTO MASSACHUSETTS'S ROBUST DONOR DISCLOSURE REGIME, LIKE THE ALLIANCE, ARE FORCED TO

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PUBLICIZE THEIR TOP FIVE FUNDERS ON THE FACE OF THEIR COMMUNICATIONS.

ONCE AGAIN, THIS INFORMATION WILL BE USELESS TO THE VOTERS - NONE OF THE LISTED PERSONS WILL HAVE NECESSARILY GIVEN TO FUND THE AD, AND THEY MAY NOT EVEN AGREE WITH IT. NEVERTHELESS, MASSACHUSETTS HAS DECIDED THAT DONOR PRIVACY MUST BE DONE AWAY WITH - EVEN IF THERE IS NO ARTICULABLE BASIS TO ARGUE THE PEOPLE LOSING THAT PRIVACY TRULY AUTHORED OR FUNDED THE AD.

ON ELECTION DAY, JUDGE RYA W. ZOBEL DENIED THE ALLIANCE'S REQUEST FOR A PRELIMINARY INJUNCTION. THE GROUP SUBSEQUENTLY RAN THE ISSUE COMMUNICATIONS IT HAD INTENDED - WITHOUT THE DISCLAIMERS, WHICH ARE ONLY REQUIRED BEFORE THE ELECTION. THE CASE REMAINS PENDING.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH. IT WOULD ALSO PROTECT DONOR AND ASSOCIATIONAL PRIVACY.

CASE IN LITIGATION PART VIII

THOMAS V. SCHROER (CONSTITUTIONALITY OF STATE POLITICAL SIGN REGULATIONS ON PRIVATE PROPERTY)

THE INSTITUTE FOR FREE SPEECH IS REPRESENTING WILLIAM H. THOMAS, JR. IN THE STATE'S APPEAL OF A RULING THAT TENNESSEE'S SIGN RULES ARE UNCONSTITUTIONAL. IN MARCH 2017, A FEDERAL JUDGE RULED FOR THOMAS, SAYING TENNESSEE LAW VIOLATED THE FIRST AMENDMENT BY CREATING "AN UNCONSTITUTIONAL, CONTENT-BASED REGULATION OF SPEECH."

MR. THOMAS OWNS SEVERAL ROADSIDE SIGNS. THIS APPEAL CONCERNS ONE SUCH SIGN, WHICH MR. THOMAS HAS USED TO EXPRESS VARIOUS NON-COMMERCIAL

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MESSAGES AND OPINIONS, SUCH AS CHEERING ON U.S. ATHLETES DURING THE OLYMPICS AND CELEBRATING "THE GLORY OF THE SEASON" DURING THE HOLIDAYS.

TENNESSEE HAS SOUGHT TO TEAR DOWN MR. THOMAS'S SIGN, BUT CRUCIALLY, IT WOULD NOT ATTEMPT TO DO SO HAD IT ADVERTISED ON-SITE COMMERCIAL ACTIVITY OR THE SALE OF HIS PROPERTY. SUCH ADS ARE EXEMPT UNDER THE LAW GOVERNING BILLBOARDS IN TENNESSEE. SO IF A NEARBY AUTO BODY SHOP WANTED TO ADVERTISE A SALE ON TIRES WITH THE SAME-SIZED BILLBOARD, IT COULD DO SO. AS A RESULT OF THIS EXEMPTION, THE STATE MUST LOOK TO A SIGN'S CONTENT TO DETERMINE WHETHER IT SHOULD BE REGULATED. THIS CREATES A MAJOR FIRST AMENDMENT PROBLEM.

A LAW THAT PERMITS A SIGN THAT SAYS "CHEAP CIGARETTES HERE," BUT PROHIBITS AN IDENTICAL-SIZED SIGN THAT READS "CUT THE PROPERTY TAX" OR "PASS THE CLEAN WATER ACT" IS A CONTENT-BASED RESTRICTION ON SPEECH. SUCH RESTRICTIONS MUST SURVIVE STRICT SCRUTINY.

TENNESSEE APPEALED THE LOWER COURT'S RULING LAST OCTOBER. THE INSTITUTE FOR FREE SPEECH IS REPRESENTING THOMAS DURING THE APPEAL BUT WAS NOT INVOLVED IN THE CASE PREVIOUSLY.

THE CASE, KNOWN AS THOMAS V. SCHROER, IS CURRENTLY BEFORE THE SIXTH CIRCUIT COURT OF APPEALS.

AS THE LOWER COURT DECISION RECOGNIZED, TENNESSEE HAS FAILED TO PROVE A VALID REASON FOR ITS TWO-TRACK REGULATORY SYSTEM FOR BILLBOARDS. "IN THE INSTANT CASE, THE COURT FINDS THE STATE'S INTERESTS IN AESTHETICS AND TRAFFIC SAFETY ARE NOT COMPELLING INTERESTS... THE PROVISIONS AT

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ISSUE HERE CONCERN THE DISTINCTION BETWEEN SIGNS WITH CONTENT CONCERNING ON-PREMISES-RELATED ACTIVITY VERSUS OTHER MESSAGES. THE STATE FAILS TO ESTABLISH HOW THIS SPECIFIC DISTINCTION RELATES TO TRAFFIC SAFETY AND AESTHETICS," WROTE JUDGE JON P. MCCALLA.

IN HIS OPINION, JUDGE MCCALLA FOUND THAT EVEN IF THE STATE HAD PROVED THE INTERESTS WERE VALID, THE LAW "IS NOT NARROWLY TAILORED TO THOSE INTERESTS." HE AGREED THAT THOMAS HAD SUGGESTED FIVE POSSIBLE ALTERNATIVES THAT WERE LESS BURDENSOME ON SPEECH.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH.

CASES CLOSED IN 2018

HOLMES, ET AL. V. FEDERAL ELECTION COMMISSION (IRRATIONAL CONTRIBUTION LIMITS)

THIS CASE RAISED AN AS-APPLIED FIRST AMENDMENT CHALLENGE TO A LAW THAT OFTEN ALLOWS CONGRESSIONAL INCUMBENTS TO RAISE TWICE AS MUCH FOR THEIR GENERAL ELECTION CAMPAIGNS AS CHALLENGERS. FEDERAL CAMPAIGN FINANCE LAWS LIMIT RELEVANT CAMPAIGN CONTRIBUTIONS TO \$2,700 FOR THE PRIMARY ELECTION AND \$2,700 FOR THE GENERAL ELECTION. HOWEVER, DONATIONS OF \$5,400 ARE PERMITTED THROUGH THE DAY OF THE PRIMARY, THOUGH ONLY HALF THAT AMOUNT CAN BE SPENT ON THE PRIMARY RACE.

INCUMBENTS, WHO FACE COMPETITIVE PRIMARIES AT A LOWER RATE THAN CHALLENGERS, CAN RAISE UP TO \$5,400 IN A SINGLE CONTRIBUTION AND OFTEN SPEND IT ALL ON THE GENERAL ELECTION. A CHALLENGER, ON THE OTHER HAND,

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WILL USUALLY HAVE TO DEFEAT OPPONENTS IN THE PRIMARY ELECTION AND HAVE SCANT PRIMARY FUNDS LEFT TO SPEND ON THE NOVEMBER CONTEST. AFTER WINNING A PRIMARY, CHALLENGERS MAY RAISE JUST \$2,700 PER DONOR FOR THE GENERAL ELECTION. THIS STATE OF AFFAIRS EFFECTIVELY HALVES THE GENERAL ELECTION CONTRIBUTION LIMIT FOR CANDIDATES FACING A COMPETITIVE PRIMARY.

ON NOVEMBER 28, 2017, THE D.C CIRCUIT COURT OF APPEALS COURT UPHELD THE LAW. THE U.S. SUPREME COURT DECLINED TO REVIEW THE DECISION IN FEBRUARY 2018.

FORM 990, PART XII, LINE 2C:

THE NOVEMBER TEAM, ET AL., V. JOINT COMMISSION ON PUBLIC ETHICS
(LOBBYING DISCLOSURE)

IN RESPONSE TO OUR LITIGATION ON BEHALF OF A CROSS-IDEOLOGICAL GROUP OF PR FIRMS, THE NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS (JCOPE) AGREED TO CHANGE ITS REGULATIONS THAT REQUIRED PUBLIC RELATIONS PROFESSIONALS TO REGISTER AND REPORT AS LOBBYISTS. THAT AGREEMENT CAME AFTER AN APPEAL WAS FILED WITH THE U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT. IN RESPONSE, THE PARTIES IN THE LITIGATION AGREED TO END THE LAWSUIT. THE CASE WAS FINALLY CLOSED IN MAY 2018 WHEN JCOPE REVISED THE REGULATION IN A MANNER THAT RESPECTED FIRST AMENDMENT RIGHTS.

FORM 990, PART I, LINE 7B

FORM 990 HAS BEEN AMENDED TO REMOVE NET UNRELATED BUSINESS TAXABLE INCOME. FORM 990T WAS AMENDED DUE TO REPEAL OF SEC. 512(A)(7) TAX ON

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & EQUIPMENT														
1	CHESAPEAKE INDUSTRIAL LEASING (FURNITURE)	01/12/08	SL	5.00		16	41,404.				41,404.	41,404.		0.	41,404.
8	LAPTOP, SOFTWARE, DOCKING STATION	01/20/06	SL	3.00		16	3,539.				3,539.	3,539.		0.	3,539.
9	LAPTOP, SOFTWARE, DOCKING STATION	06/08/06	SL	3.00		16	2,448.				2,448.	2,448.		0.	2,448.
11	BEST BUY LAPTOP	08/05/07	SL	3.00		16	1,639.				1,639.	1,639.		0.	1,639.
12	BEST BUY NOTEBOOK COMPUTER	09/05/07	SL	3.00		16	1,306.				1,306.	1,306.		0.	1,306.
14	LENOVO THINK PAD COMPUTER	10/24/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
15	LENOVO THINK PAD COMPUTER	11/01/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
16	LENOVO THINK PAD COMPUTER	11/27/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
18	PHONE SYSTEM-COMMUNICATION SYS	12/05/07	SL	3.00		16	8,066.				8,066.	8,066.		0.	8,066.
19	NETMENDER INC - COMPUTER PURCHASE	01/14/08	SL	3.00		16	8,373.				8,373.	8,373.		0.	8,373.
20	NETMENDER INC - COMPUTER PURCHASE	02/01/08	SL	3.00		16	6,387.				6,387.	6,387.		0.	6,387.
22	NETMENDER INC - COMPUTER PURCHASE	02/15/08	SL	3.00		16	3,833.				3,833.	3,833.		0.	3,833.
23	3/3 COMMUNICATIONS SYSO	03/28/08	SL	3.00		16	8,066.				8,066.	8,066.		0.	8,066.
24	NETMENDER INC - COMPUTER PURCHASE	04/29/08	SL	3.00		16	1,688.				1,688.	1,688.		0.	1,688.
25	COMPUTER - YEONJAI	02/27/09	SL	3.00		16	895.				895.	895.		0.	895.
26	NETMENDER INC - COMPUTER PURCHASE	05/12/09	SL	3.00		16	595.				595.	595.		0.	595.
34	NETMENDER INC - COMPUTER PURCHASE	12/20/10	SL	3.00		16	1,573.				1,573.	1,573.		0.	1,573.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
35	NEW COMPUTER	11/16/11	SL	3.00		16	2,259.				2,259.	2,259.		0.	2,259.
37	LATITUDE ES420	12/05/11	SL	3.00		16	3,094.				3,094.	3,094.		0.	3,094.
38	IMAC FOR JOE TROTTER	12/05/11	SL	3.00		16	2,270.				2,270.	2,270.		0.	2,270.
40	LAPTOP COMPUTER	08/09/12	SL	3.00		16	840.				840.	840.		0.	840.
41	DELL LAPTOP	01/15/14	SL	3.00		16	960.				960.	960.		0.	960.
42	DESKTOP COMPUTER	09/30/14	SL	3.00		16	671.				671.	672.		0.	672.
43	COPIER - CAPITAL LEASE	02/01/14	SL	5.00		16	17,498.				17,498.	13,708.		3,500.	17,208.
44	COMPUTER - BRIAN	12/31/15	SL	3.00		16	457.				457.	304.		153.	457.
45	MONITOR - OWEN	12/31/15	SL	3.00		16	803.				803.	536.		267.	803.
46	COMPUTER - OWEN	09/05/15	SL	3.00		16	1,335.				1,335.	672.		297.	969.
47	COMPUTER - SCOTT	04/21/16	SL	3.00		16	645.				645.	358.		215.	573.
48	COMPUTER - DAVID	06/29/16	SL	3.00		16	1,043.				1,043.	521.		348.	869.
49	COMPUTER MONITOR - DAVID	01/02/17	SL	3.00		16	701.				701.	233.		234.	467.
50	LENOVO COMPUTER	06/08/17	SL	3.00		16	983.				983.	191.		328.	519.
51	LENOVO COMPUTER FOR PARKER	09/09/18	SL	3.00		16	1,491.				1,491.			166.	166.
52	DELL COMPUTER FOR RYAN	11/07/18	SL	3.00		16	1,279.				1,279.			71.	71.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT						129,561.				129,561.	119,850.		5,579.	125,429.
	LEASEHOLD IMPROVEMENTS														

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
2	DDG VIRGINIA ENGINEERING-OFFICE DESIGN	10/24/07	SL	3.00		16	5,500.				5,500.	5,500.		0.	5,500.
3	DDG VIRGINIA IMPACT DESIGN-OFFICE IMPROVEMENTS	11/01/07	SL	3.00		16	4,169.				4,169.	4,169.		0.	4,169.
4	DDG VIRGINIA IMPACT DESIGN-OFFICE IMPROVEMENTS	12/07/07	SL	3.00		16	4,715.				4,715.	4,715.		0.	4,715.
5	DDG VIRGINIA ENGINEERING-OFFICE DESIGN	12/21/07	SL	3.00		16	250.				250.	250.		0.	250.
6	CALLOWAY CONTRACTING GROUP BUILD OUT	01/16/08	SL	6.00		16	12,342.				12,342.	12,342.		0.	12,342.
7	CALLOWAY CONTRACTING GROUP BUILD OUT	02/01/08	SL	6.00		16	53,732.				53,732.	53,732.		0.	53,732.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVEMENTS						80,708.				80,708.	80,708.		0.	80,708.
	SOFTWARE														
10	BLACKBAUD SOFTWARE (DEVELOPMENT)	03/13/07	SL	3.00		16	8,750.				8,750.	8,750.		0.	8,750.
13	METASOFT SYSTEMS SOFTWARE	10/04/07	SL	3.00		16	3,997.				3,997.	3,997.		0.	3,997.
17	SAGE SOFTWARE	12/05/07	SL	3.00		16	1,800.				1,800.	1,800.		0.	1,800.
27	ADOBE SOFTWARE	02/12/09	SL	3.00		16	1,484.				1,484.	1,484.		0.	1,484.
	* 990 PAGE 10 TOTAL - SOFTWARE						16,031.				16,031.	16,031.		0.	16,031.
	WEBSITE DEVELOPMENT COSTS														
28	WEBSITE DEVELOPMENT	10/13/09	SL	3.00		16	10,600.				10,600.	10,600.		0.	10,600.
36	WEBSITE DEVELOPMENT	12/31/11	SL	3.00		16	18,600.				18,600.	18,600.		0.	18,600.
53	WEBSITE DEVELOPMENT FEBRUARY	02/05/18	SL	3.00		16	15,088.				15,088.			4,610.	4,610.
54	WEBSITE DEVELOPMENT JULY	07/05/18	SL	3.00		16	7,544.				7,544.			1,257.	1,257.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
55	WEBSITE DEVELOPMENT SEPTEMBER	09/10/18	SL	3.00		16	9,144.				9,144.			1,016.	1,016.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPMENT COSTS						60,976.				60,976.	29,200.		6,883.	36,083.
	* GRAND TOTAL 990 PAGE 10 DEPR						287,276.				287,276.	245,789.		12,462.	258,251.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						252,730.			0.	252,730.	245,789.			251,131.
	ACQUISITIONS						34,546.			0.	34,546.	0.			7,120.
	DISPOSITIONS						0.			0.	0.	0.			0.
	ENDING BALANCE						287,276.			0.	287,276.	245,789.			258,251.
	ENDING ACCUM DEPR											258,251.			
	ENDING BOOK VALUE											29,025.			

AMENDED RETURN-SECTION 512 (A)(7) REPEAL
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

Form **990-T**

OMB No. 1545-0687

2018

For calendar year 2018 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury
Internal Revenue Service

Open to Public Inspection for
501(c)(3) Organizations Only

A <input checked="" type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) INSTITUTE FOR FREE SPEECH Number, street, and room or suite no. If a P.O. box, see instructions. 1150 CONNECTICUT AVENUE, NO. 801 City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036	D Employer identification number (Employees' trust, see instructions.) 20-3676886 E Unrelated business activity code (See instructions.) 900099
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C Book value of all assets at end of year 4,009,976.	F Group exemption number (See instructions.) ▶ _____ G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust
---	---

H Enter the number of the organization's unrelated trades or businesses. ▶ **1** Describe the only (or first) unrelated trade or business here ▶ **SEE STATEMENT 1**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
 If "Yes," enter the name and identifying number of the parent corporation. ▶ _____

J The books are in care of ▶ **THE ORGANIZATION** Telephone number ▶ **202-301-3300**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	0.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31	
32 Unrelated business taxable income. Subtract line 31 from line 30	32	0.

Part III Total Unrelated Business Taxable Income	
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 0.
34	Amounts paid for disallowed fringes
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions) 1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36

Part IV Tax Computation	
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21) 0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)
41	Proxy tax. See instructions
42	Alternative minimum tax (trusts only)
43	Tax on Noncompliant Facility Income. See instructions
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies

Part V Tax and Payments	
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 45a
b	Other credits (see instructions) 45b
c	General business credit. Attach Form 3800 45c
d	Credit for prior year minimum tax (attach Form 8801 or 8827) 45d
e	Total credits. Add lines 45a through 45d 45e
46	Subtract line 45e from line 44 46 0.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) 47
48	Total tax. Add lines 46 and 47 (see instructions) 48 0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2 49 0.
50a	Payments: A 2017 overpayment credited to 2018 50a
b	2018 estimated tax payments 50b
c	Tax deposited with Form 8868 50c 2,586.
d	Foreign organizations: Tax paid or withheld at source (see instructions) 50d
e	Backup withholding (see instructions) 50e
f	Credit for small employer health insurance premiums (attach Form 8941) 50f
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input checked="" type="checkbox"/> Other 258. Total 50g 258.
51	Total payments. Add lines 50a through 50g SEE STATEMENT 2 51 2,844.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 52
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed 53
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid 54 2,844.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax Refunded 55 2,844.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer _____ Date _____ Title **PRESIDENT**

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: **ANDREW E. YOUNG, CPA**
 Preparer's signature: **ANDREW E. YOUNG, CPA**
 Date: _____
 Check if self-employed
 PTIN: **P01203950**
 Firm's name: **RENNER AND COMPANY, CPA, P.C.**
 Firm's EIN: **54-1498950**
 Firm's address: **700 NORTH FAIRFAX ST, SUITE 400 ALEXANDRIA, VA 22314**
 Phone no.: **703-535-1200**

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5					

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0.	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A). 0.		Enter here and on page 1, Part I, line 9, column (B). 0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A). 0.	Enter here and on page 1, Part I, line 10, col. (B). 0.			Enter here and on page 1, Part II, line 26. 0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT	1
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RETURN AMENDED FOR REPEAL OF IRC SECTION 512(A)(7).
 REMOVED TRANSPORTATION FRINGE BENEFITS FROM LINE 34 AND REMOVED
 CORRESPONDING TAX FROM LINE 39

TO FORM 990-T, PAGE 1

FORM 990-T	OTHER CREDITS AND PAYMENTS	STATEMENT	2
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DESCRIPTION	AMOUNT
INTEREST AND PENALTIES	258.
TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART V, LINE 50G	258.

Depreciation and Amortization
 (Including Information on Listed Property) 990

OMB No. 1545-0172

2018
 Attachment
 Sequence No. 179

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

INSTITUTE FOR FREE SPEECH	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 20-3676886
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,000,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,500,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	12,462.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L
b 12-year			12 yrs.		S/L
c 30-year	/		30 yrs.	MM	S/L
d 40-year	/		40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	12,462.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Includes rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

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

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. INSTITUTE FOR FREE SPEECH	Employer identification number (EIN) or 20-3676886
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1150 CONNECTICUT AVENUE, NO. 801	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE ORGANIZATION

- The books are in the care of ▶ **1150 CONNECTICUT AVENUE, NO. 801 - WASHINGTON, DC 20036**
Telephone No. ▶ **202-301-3300** Fax No. ▶ **703-894-6811**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2018** or
▶ tax year beginning _____, and ending _____.

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

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

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

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & EQUIPMENT											
	CHESAPEAKE											
1	INDUSTRIAL LEASING	011208	SL	5.00	16	41,404.			41,404.	41,404.		0.
8	LAPTOP, SOFTWARE, DOCKING STATION	012006	SL	3.00	16	3,539.			3,539.	3,539.		0.
9	LAPTOP, SOFTWARE, DOCKING STATION	060806	SL	3.00	16	2,448.			2,448.	2,448.		0.
11	BEST BUY LAPTOP	080507	SL	3.00	16	1,639.			1,639.	1,639.		0.
12	BEST BUY NOTEBOOK COMPUTER	090507	SL	3.00	16	1,306.			1,306.	1,306.		0.
14	LENOVO THINK PAD COMPUTER	102407	SL	3.00	16	1,140.			1,140.	1,140.		0.
15	LENOVO THINK PAD COMPUTER	110107	SL	3.00	16	1,140.			1,140.	1,140.		0.
16	LENOVO THINK PAD COMPUTER	112707	SL	3.00	16	1,140.			1,140.	1,140.		0.
18	PHONE SYSTEM-COMMUNICATIONS	120507	SL	3.00	16	8,066.			8,066.	8,066.		0.
19	NETMENDER INC - COMPUTER PURCHASE	011408	SL	3.00	16	8,373.			8,373.	8,373.		0.
20	NETMENDER INC - COMPUTER PURCHASE	020108	SL	3.00	16	6,387.			6,387.	6,387.		0.
22	NETMENDER INC - COMPUTER PURCHASE	021508	SL	3.00	16	3,833.			3,833.	3,833.		0.
23	3/3 COMMUNICATIONS SYSO	032808	SL	3.00	16	8,066.			8,066.	8,066.		0.
24	NETMENDER INC - COMPUTER PURCHASE	042908	SL	3.00	16	1,688.			1,688.	1,688.		0.
25	COMPUTER - YEONJAI	022709	SL	3.00	16	895.			895.	895.		0.
26	NETMENDER INC - COMPUTER PURCHASE	051209	SL	3.00	16	595.			595.	595.		0.
34	NETMENDER INC - COMPUTER PURCHASE	122010	SL	3.00	16	1,573.			1,573.	1,573.		0.

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
35	NEW COMPUTER	111611	SL	3.00	16	2,259.			2,259.	2,259.		0.
37	LATITUDE ES420	120511	SL	3.00	16	3,094.			3,094.	3,094.		0.
38	IMAC FOR JOE TROTTER	120511	SL	3.00	16	2,270.			2,270.	2,270.		0.
40	LAPTOP COMPUTER	080912	SL	3.00	16	840.			840.	840.		0.
41	DELL LAPTOP	011514	SL	3.00	16	960.			960.	960.		0.
42	DESKTOP COMPUTER	093014	SL	3.00	16	671.			671.	672.		0.
43	COPIER - CAPITAL LEASE	020114	SL	5.00	16	17,498.			17,498.	13,708.		3,500.
44	COMPUTER - BRIAN	123115	SL	3.00	16	457.			457.	304.		153.
45	MONITOR - OWEN	123115	SL	3.00	16	803.			803.	536.		267.
46	COMPUTER - OWEN	090515	SL	3.00	16	1,335.			1,335.	672.		297.
47	COMPUTER - SCOTT	042116	SL	3.00	16	645.			645.	358.		215.
48	COMPUTER - DAVID	062916	SL	3.00	16	1,043.			1,043.	521.		348.
49	COMPUTER MONITOR - DAVID	010217	SL	3.00	16	701.			701.	233.		234.
50	LENOVO COMPUTER	060817	SL	3.00	16	983.			983.	191.		328.
51	LENOVO COMPUTER FOR PARKER	090918	SL	3.00	16	1,491.			1,491.			166.
52	DELL COMPUTER FOR RYAN	110718	SL	3.00	16	1,279.			1,279.			71.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUI					129,561.		0.	129,561.	119,850.		5,579.
	LEASEHOLD IMPROVEMENTS											

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
2	DDG VIRGINIA ENGINEERING-OFFICE IMPACT	102407	SL	3.00	16	5,500.			5,500.	5,500.		0.
3	DESIGN-OFFICE IMPROVEMENT IMPACT	110107	SL	3.00	16	4,169.			4,169.	4,169.		0.
4	DESIGN-OFFICE IMPROVEMENT DDG VIRGINIA	120707	SL	3.00	16	4,715.			4,715.	4,715.		0.
5	ENGINEERING-OFFICE CALLOWAY	122107	SL	3.00	16	250.			250.	250.		0.
6	CONTRACTING GROUP CALLOWAY	011608	SL	6.00	16	12,342.			12,342.	12,342.		0.
7	CONTRACTING GROUP BOWLING GREEN	020108	SL	6.00	16	53,732.			53,732.	53,732.		0.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROV					80,708.		0.	80,708.	80,708.		0.
	SOFTWARE											
10	BLACKBAUD SOFTWARE (DEVELOPMENT)	031307	SL	3.00	16	8,750.			8,750.	8,750.		0.
13	METASOFT SYSTEMS SOFTWARE	100407	SL	3.00	16	3,997.			3,997.	3,997.		0.
17	SAGE SOFTWARE	120507	SL	3.00	16	1,800.			1,800.	1,800.		0.
27	ADOBE SOFTWARE	021209	SL	3.00	16	1,484.			1,484.	1,484.		0.
	* 990 PAGE 10 TOTAL - SOFTWARE					16,031.		0.	16,031.	16,031.		0.
	WEBSITE DEVELOPMENT COSTS											
28	WEBSITE DEVELOPMENT	101309	SL	3.00	16	10,600.			10,600.	10,600.		0.
36	WEBSITE DEVELOPMENT	123111	SL	3.00	16	18,600.			18,600.	18,600.		0.
53	WEBSITE DEVELOPMENT FEBRUARY	020518	SL	3.00	16	15,088.			15,088.			4,610.
54	WEBSITE DEVELOPMENT JULY	070518	SL	3.00	16	7,544.			7,544.			1,257.

2018 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
55	WEBSITE DEVELOPMENT SEPTEMBER	09/10/18	SL	3.00	16	9,144.			9,144.			1,016.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPM					60,976.		0.	60,976.	29,200.		6,883.
	* GRAND TOTAL 990 PAGE 10 DEPR					287,276.		0.	287,276.	245,789.		12,462.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					252,730.		0.	252,730.	245,789.		
	ACQUISITIONS					34,546.		0.	34,546.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					287,276.		0.	287,276.	245,789.		

RENNER AND COMPANY, CPA, P.C.
700 NORTH FAIRFAX STREET, SUITE 400
ALEXANDRIA, VIRGINIA, 22314
703-535-1200 703-535-1205 (FAX)

FEBRUARY 28, 2020

DAVID KEATING
1150 CONNECTICUT AVENUE NO. 801
WASHINGTON, DC 20036

DEAR MR. KEATING

WE HAVE PREPARED AND ENCLOSED YOUR 2018 VIRGINIA RETURN.

VIRGINIA FORM 500 RETURN:

THE VIRGINIA FORM 500 SHOULD BE MAILED AS SOON AS POSSIBLE
TO:

VIRGINIA DEPT. OF TAXATION
P.O. BOX 1500
RICHMOND, VA 23218-1500

NO PAYMENT IS REQUIRED.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

RENNER AND COMPANY, CPA, P.C.

**2018 Virginia Corporation
 Income Tax Return**



FISCAL or Attention: Return must be filed electronically. Use this form only if you have an approved waiver.
 SHORT Year Filer: Beginning Date _____; Ending Date _____
 Short Year Return Change in Accounting Period

Official Use Only

FEIN 20-3676886		Name INSTITUTE FOR FREE SPEECH		Check all that apply: <input type="checkbox"/> Initial Filer <input type="checkbox"/> Name Change <input type="checkbox"/> Mailing Address Change <input checked="" type="checkbox"/> Physical Address Change	
Mailing Address 1150 CONNECTICUT AVENUE, NO. 801					
City or Town WASHINGTON		State DC	ZIP Code 20036		
Physical Address (if different from Mailing Address)				Entity Type Code NP	
Physical City or Town		State	ZIP Code 541620		
Date Incorporated	State or Country of Incorporation	Description of Business Activity RETURN AMENDED FOR REPEAL OF IRC SEC			

Check Applicable Boxes	Final Return	Corporate Telecommunications Company
<input type="checkbox"/> Consolidated - Sch. 500AC Enclosed <input type="checkbox"/> Combined - Sch. 500AC Enclosed <input type="checkbox"/> Change in Filing Status <input type="checkbox"/> Sch. 500A Enclosed <input type="checkbox"/> Schedule 500AB Enclosed <input checked="" type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Certified Company Apportionment - Sch. 500AP Enclosed Enter number of affiliates _____	<input type="checkbox"/> Final Return - Check here and applicable boxes below. <input type="checkbox"/> Withdrawn <input type="checkbox"/> Dissolved - No longer liable for tax. Dissolved Date _____ <input type="checkbox"/> Merged Merger Date _____ Merged FEIN # _____ <input type="checkbox"/> S Corp Effective _____	Enter amount from Form 500T, Line 7: _____ .00 <hr/> Noncorporate Telecommunications Company Check box and enter amount from Form 500T, Line 10: <input type="checkbox"/> _____ .00 <hr/> Electric Supplier Company Enter amount from Sch. 500EL, Line 7 or 14: _____ .00 <hr/> Home Service Contract Provider Enter amount from Form 500HS, Line 10: <input type="checkbox"/> Check box if a noncorporate HSCP. _____ .00
Amended Return (Do not file this form to carry back a net operating loss. Use Form 500NOLD)		
<input checked="" type="checkbox"/> Amended Return - Check here and other applicable boxes. <input type="checkbox"/> Federal Audit - Enclose copy of IRS final determination. SEE STATEMENT 1 <input type="checkbox"/> Schedule 500A Changes <input type="checkbox"/> Schedule 500ADJ Changes	<input type="checkbox"/> Nonrefundable or Refundable Credit Change <input type="checkbox"/> Schedule 500AB Changes <input type="checkbox"/> Capital Loss Carryback <input type="checkbox"/> Other - Enclose explanation.	

Questions and Related Information

A. Have you made any payments to an affiliated corporation, a related individual, or other related entity for interest, royalties or other expenses related to intangible property (patents, trademarks, copyrights, and similar intangible property)? If yes, complete and enclose Schedule 500AB.
 Enter exception amount from Schedule 500AB, Line 8. **A.** _____ **.00**

B. Coalfield Employment Enhancement Tax Credit earned from 2018 Form 306, Line 11. **B.** _____ **.00**

C. If a net operating loss deduction was claimed in computing federal taxable income on the U.S. Corporation Income Tax Return, provide the requested information. If a NOL resulted from a merger, enter the FEIN of the company generating the NOL prior to the merger date.
(1) Year of Loss _____
(2) Federal NOL _____
(3) Percent of federal NOL used this year _____ %

(If there are NOLs for more than one year, enclose a schedule for each year with the information requested in Section C.)

D. If pass-through entity withholding is claimed, enter the number of Schedules VK-1 and complete and enclose Schedule 500ADJ, Page 2. **D.** _____

E. Has your federal income tax liability been redetermined with the IRS and finalized for any prior year(s) that has not previously been reported to the Department? If yes, provide the year(s).
 Year **E.** _____
 Year _____
 Year _____

F. Location of corporation's books _____

Contact for corporation's books **THE ORGANIZATION** Contact Phone Number _____

**2018 Virginia
Form 500**

Page 2

FEIN
20-3676886



INCOME

1. Federal taxable income (from enclosed federal return)	1.	0 .00
2. Total additions from Schedule 500ADJ, Section A, Line 7	2.	.00
3. Total (add Lines 1 and 2)	3.	.00
4. Total subtractions from Schedule 500ADJ, Section B, Line 10	4.	.00
5. Balance (subtract Line 4 from Line 3)	5.	.00
6. Savings and Loan Association's Bad Debt Deduction (see instructions)	6.	.00
7. Virginia taxable income (subtract Line 6 from Line 5)	7.	.00

TAX COMPUTATION

8. Apportionable Income (Schedule 500A Filers) - Complete Lines 8(a) through 8(d). See instructions.		
(a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j)	8(a)	.00
(b) Apportionment factor percentage from Schedule 500A, Section B, Line 1 or Line 2(g)	8(b)	%
(c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c)	8(c)	.00
(d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e)	8(d)	.00
9. Income tax (6% of Line 7 or 6% of Line 8(a))	9.	0 .00

PAYMENTS AND CREDITS

10. Nonrefundable tax credits: Enter the amount from Schedule 500CR, Section 2, Part 1, Line 1B	10.	.00
11. Adjusted corporate tax (subtract Line 10 from Line 9)	11.	.00
12. 2018 estimated Virginia income tax payments including overpayment credit from 2017	12.	.00
13. Extension payment	13.	.00
14. Refundable tax credits from Schedule 500CR, Section 4, Part 1, Line 1A	14.	.00
15. Pass-through entity total withholding from Schedule 500ADJ, Section D	15.	.00
16. Total payments and credits (add Lines 12 through 15)	16.	.00

REFUND OR TAX DUE

17. Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11)	17.	.00
18. Penalty (see instructions)	18.	.00
19. Interest (see instructions)	19.	.00
20. Additional charge from Form 500C, Line 17 (enclose Form 500C)	20.	.00
21. Total due (add Lines 17 through 20)	21.	.00
22. Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16)	22.	.00
23. Amount to be credited to 2019 estimated tax	23.	.00
24. Amount to be refunded (subtract Line 23 from Line 22)	24.	.00

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act on behalf of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than the taxpayer, this declaration is based on all information of which he or she has any knowledge.

By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. →

Date	Signature of Officer	Title PRESIDENT
Printed Name of Officer DAVID KEATING		Phone Number (703) 894-6800
Print Preparer's Name and Firm Name ANDREW E. YOUNG, CPA RENNER AND COMPANY, CPA, P.C		Preparer Phone Number 703-535-1200
Date	Individual or Firm, Signature of Preparer	Address of Preparer 700 NORTH FAIRFAX ST, SUIT ALEXANDRIA, VA 22314
Preparer's FEIN, PTIN, or SSN P01203950		Approved Vendor Code 1019

IMPORTANT: INCLUDE A COPY OF YOUR FEDERAL RETURN WITH THIS RETURN

**2018 Virginia
Schedule 500ADJ**

**Corporation Schedule of
Adjustments**



Name as shown on Virginia return INSTITUTE FOR FREE SPEECH FEIN 20-3676886

Use **Schedule 500ADJS** in addition to the Schedule 500ADJ if you are claiming more additions or subtractions than the Schedule 500ADJ allows. Refer to the Form 500 Instructions for addition and subtraction codes. Check this box and enclose Schedule 500ADJS with your return

Section A - Additions to Federal Taxable Income

1. Fixed date conformity addition - Depreciation	1.	_____	.00
2. Fixed date conformity addition - Other	2.	_____	.00
3. Taxable addition from Schedule 500AB, Line 10	3.	_____	.00
4. Net income tax and other taxes that are based on, measured by, or computed with reference to net income	4.	_____	.00
5. Interest on state obligations other than Virginia	5.	_____	.00
6. Other Additions			
		Code	
6a. <input type="text"/>	6a.	_____	.00
6b. <input type="text"/>	6b.	_____	.00
6c. <input type="text"/>	6c.	_____	.00
7. Total Additions. Add Lines 1-5 and 6a-6c. Enter here and on Form 500, Line 2	7.	_____	.00

Section B - Subtractions from Federal Taxable Income

1. Fixed date conformity subtraction - Depreciation	1.	_____	.00
2. Fixed date conformity subtraction - Other	2.	_____	.00
3. Income from obligations or securities of the U.S. exempt from state income taxes, but not from federal income taxes	3.	_____	.00
4. Foreign dividend gross-up (IRC § 78)	4.	_____	.00
5. Refund or credit of income taxes included in federal taxable income	5.	_____	.00
6. Subpart F income (IRC § 951) and/or Global Intangible Low-Taxed Income (IRC § 951A)	6.	_____	.00
7. Foreign source income subtraction allowed by Va. Code § 58.1-402 C 8	7.	_____	.00
8. Dividends received from corporations in which the recipient owns 50% or more of the voting stock, to the extent remaining in federal taxable income	8.	_____	.00
9. Other Subtractions			
		Certification Number	
9a. <input type="text"/>	9a.	_____	.00
9b. <input type="text"/>	9b.	_____	.00
9c. <input type="text"/>	9c.	_____	.00
10. Total Subtractions. Add Lines 1-8 and 9a-9c. Enter here and on Form 500, Line 4	10.	_____	.00

Section C - Amended Return

If you are filing an amended return, complete Section C to determine if you will receive an additional refund or if you need to make an additional payment.

1. Add amount paid with original return plus additional tax paid after it was filed. (Do not include amount paid from Form 500, Line 20.)	1.	_____	739 .00
2. Add Line 1 from above and Line 16 from Form 500 and enter the total here	2.	_____	739 .00
3. Overpayment, if any, as shown on original return or as previously adjusted	3.	_____	.00
4. Subtract Line 3 from Line 2	4.	_____	739 .00
5. If Line 4 above is less than Line 11 on amended Form 500, subtract Line 4 above from Line 11 on amended Form 500. This is the tax you owe	5.	_____	.00
6. Refund. If Line 11 on amended Form 500 is less than Line 4 above, subtract Line 11 on amended Form 500 from Line 4 above. This is the tax you overpaid	6.	_____	739 .00

EXPLANATION OF CHANGES TO INCOME AND MODIFICATIONS

Enclose an explanation for amending return. Provide the line reference from the Form 500 for which a change is reported and give the reason for each change. Show any computation in detail and enclose any applicable schedules.

500

STATEMENT 1

RETURN AMENDED FOR REPEAL OF IRC SECTION 512(A)(7). REMOVED TRANSPORTATION FRINGE BENEFITS FROM LINE 1 AND REMOVED CORRESPONDING TAX FROM LINE 9.



Enclose Schedule 500FED with your Virginia Corporation Income Tax Return, Form 500.
Schedule 500FED does not replace the requirement to enclose a complete federal Form 1120 with your Virginia return.

Name as shown on Virginia return INSTITUTE FOR FREE SPEECH FEIN 20-3676886

Form 1120 - Deductions and Taxable Income

1. Reserved for Future Use	1.	XXXXXXXXXXXXXXXXXXXX
2. Federal Taxable Income before NOL and Special Deductions	2.	_____ .00
3. Net Operating Loss Deduction	3.	_____ .00
4. Special Deductions	4.	_____ 1000 .00
5. Federal Taxable Income after NOL and Special Deductions	5.	_____ .00

Form 1120, Schedule C - Dividends and Special Deductions

6. Subpart F Income	6.	_____ .00
7. Gross-Up for Foreign Taxes Deemed Paid	7.	_____ .00

Form 1120, Schedule K or M-1

8. Tax Exempt Interest	8.	_____ .00
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Form 5884 - Work Opportunity Credit

9. Salaries and Wages not deducted due to the WOTC	9.	_____ .00
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Form 4562 - Special Depreciation Allowance and Other Depreciation

10. Special depreciation allowance for qualified property placed in service during the taxable year	10.	_____ .00
11. Property subject to 168(f)(1) election	11.	_____ .00
12. Other depreciation	12.	_____ 12462 .00

Form 1118, Schedule A - Income or Loss Before Adjustments - Gross Income or Loss

13. Total: Dividends (Exclude Gross-up)	13.	_____ .00
14. Total: Dividends (Gross-up)	14.	_____ .00
15. Total: Inclusions (Exclude Gross-up)	15.	_____ .00
16. Total: Inclusions (Gross-up)	16.	_____ .00
17. Total: Interest	17.	_____ .00
18. Total: Gross Rents, Royalties, and License Fees	18.	_____ .00
19. Total: Gross Income from Performance of Services	19.	_____ .00
20. Total: Other	20.	_____ .00
21. Total: Total Gross Income or Loss from Outside the US	21.	_____ .00

Form 1118, Schedule A - Income or Loss Before Adjustments - Deductions

22. Total: Allocable - Rental, Royalty, and Licensing Expenses - Depreciation, Depletion, and Amortization	22.	_____ .00
23. Total: Allocable - Rental, Royalty, and Licensing Expenses - Other Expenses	23.	_____ .00
24. Total: Allocable - Expenses Related to Gross Income from Performance of Services	24.	_____ .00
25. Total: Allocable - Other Allocable Deductions	25.	_____ .00
26. Total: Total Allocable Deductions	26.	_____ .00
27. Total: Apportioned Share of Deductions	27.	_____ .00
28. Total: Net Operating Loss Deduction	28.	_____ .00
29. Total: Total Deductions	29.	_____ .00

Form 1118, Schedule A - Income or Loss Before Adjustments - Total Income

30. Total: Total Income or (Loss) Before Adjustments	30.	_____ .00
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**DO NOT SEND THIS VA-8879C TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.
IT MUST BE MAINTAINED IN YOUR FILES!**

Corporation Name	Federal ID Number
INSTITUTE FOR FREE SPEECH	20-3676886

Part I Tax Return Information

1. Federal Taxable Income (Form 500, Page 2, Line 1)	1.
2. Virginia Taxable Income (Form 500, Page 2, Line 7)	2.
3. Income tax (Form 500, Page 2, Line 9)	3.
4. Total payments and credits (Form 500, Page 2, Line 16)	4.
5. Total due (Form 500, Page 2, Line 21)	5.
6. Amount to be refunded (Form 500, Page 2, Line 24)	6.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare to be the officer of the above corporation and that I have examined a copy of the corporation's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider including the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of the corporate electronic income tax return. If filing a balance due return, I authorize the Virginia Department of Taxation (Virginia Tax) and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on the 2018 Virginia income tax return for payment of state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

I understand that if Virginia Tax does not receive full and timely payment of the tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit the complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return.

Officer's e-File PIN: check one box only

I authorize the ERO named below to enter my e-File PIN 20367 as my signature on the corporation's 2018 electronic Virginia corporation income tax return.
Do not enter all zeros
RENNER AND COMPANY, CPA, P.C

ERO Firm Name

I will enter my e-File PIN as my signature on the corporation's 2018 electronic Virginia corporation income tax return. Check this box only if you are entering your own e-File PIN and the return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN. 54672456768
Do not enter all zeros

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2018 Virginia corporation income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and have followed all other requirements as specified by Virginia Tax. EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature _____ Date _____