

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

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 2021 calendar year, or tax year beginning and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization INSTITUTE FOR FREE SPEECH		D Employer identification number 20-3676886	
	Doing business as		E Telephone number 2023013300	
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 3,314,675.	
	1150 CONNECTICUT AVENUE, NW	801		
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
F Name and address of principal officer: DAVID KEATING SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527				
J Website: ▶ WWW.IFS.ORG				
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶			L Year of formation: 2005 M State of legal domicile: VA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.		
	2 Check this box <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 2021 (Part V, line 2a)	5	25
	6 Total number of volunteers (estimate if necessary)	6	6
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,832,692.	Current Year 3,231,497.
	9 Program service revenue (Part VIII, line 2g)	355,592.	12,902.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	59,498.	212.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	45,468.	70,064.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,293,250.	3,314,675.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,789,917.	2,008,138.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 153,048.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	663,128.	724,368.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,453,045.	2,732,506.	
19 Revenue less expenses. Subtract line 18 from line 12	840,205.	582,169.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 5,786,005.	End of Year 6,172,959.
	21 Total liabilities (Part X, line 26)	898,768.	702,018.
	22 Net assets or fund balances. Subtract line 21 from line 20	4,887,237.	5,470,941.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	DAVID KEATING, PRESIDENT Type or print name and title		E-filed September 23, 2022		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	ANDREW E. YOUNG, CPA	ANDREW E. YOUNG, CPA	09/23/22	<input type="checkbox"/>	P01203950
Firm's name ▶ RENNER AND COMPANY CPA, P.C.			Firm's EIN ▶ 54-1498950		
Firm's address ▶ 700 NORTH FAIRFAX STREET 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 \$ 1,565,733. including grants of \$) (Revenue \$ 12,902.) THE LITIGATION PROGRAM OF THE INSTITUTE FOR FREE SPEECH PURSUES STRATEGIC LITIGATION AND FILES AMICUS BRIEFS TO DEFEND THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

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

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

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

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

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 20. Marked 'X' in Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Yes, No. Rows 1a-1c regarding 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 checkboxes. Includes questions 2a through 17 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 on 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 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
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. [X] Own website [X] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - 2023013300 1150 CONNECTICUT AVENUE, NW, 801, WASHINGTON, DC 20036

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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. See the instructions for the order in which to list the persons above.

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							900,735.	0.	70,142.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							900,735.	0.	70,142.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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	3,231,497.		
	g	Noncash contributions included in lines 1a-1f	1g	\$ 49,968.		
	h	Total. Add lines 1a-1f		3,231,497.		
Program Service Revenue	2 a	LITIGATION AWARD FEES	Business Code			
			541100	12,902.	12,902.	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
g	Total. Add lines 2a-2f		12,902.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		212.		212.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real	57,000.		
			(ii) Personal			
	b	Less: rental expenses		0.		
	c	Rental income or (loss)		57,000.		
	d	Net rental income or (loss)		57,000.		57,000.
	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					
b	Less: direct expenses					
c	Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses					
c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold					
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	Business Code	900099	13,064.	13,064.
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d		13,064.		
12	Total revenue. See instructions		3,314,675.	25,966.	0.	57,212.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	356,662.	332,475.	4,913.	19,274.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,376,974.	1,283,593.	18,967.	74,414.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	34,202.	31,883.	471.	1,848.
9 Other employee benefits	114,461.	106,697.	1,578.	6,186.
10 Payroll taxes	125,839.	117,305.	1,734.	6,800.
11 Fees for services (nonemployees):				
a Management				
b Legal	98,525.	94,752.	-1,932.	5,705.
c Accounting	16,767.		16,767.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	113,095.	101,116.	5,379.	6,600.
12 Advertising and promotion	14,571.	6,196.	1,649.	6,726.
13 Office expenses	2,761.	2,574.	38.	149.
14 Information technology	21,293.	19,850.	293.	1,150.
15 Royalties				
16 Occupancy	200,936.	187,310.	2,767.	10,859.
17 Travel	49,136.	41,315.	3,962.	3,859.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	13,918.	11,643.	1,125.	1,150.
20 Interest	385.		385.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	61,579.	57,403.	847.	3,329.
23 Insurance	7,613.	6,806.	807.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	60,790.	57,701.	2,605.	484.
b PRINTING	37,488.	30,347.	3,530.	3,611.
c MISCELLANEOUS	24,440.	23,327.	224.	889.
d BRANDING	408.	168.	240.	
e All other expenses	663.	643.	5.	15.
25 Total functional expenses. Add lines 1 through 24e	2,732,506.	2,513,104.	66,354.	153,048.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,395,709.	1	1,548,194.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	264,215.	4	176.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,496.	9	1,771.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 493,765.		
	b Less: accumulated depreciation	10b 120,660.	420,648.	10c 373,105.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	3,680,754.	12	4,233,239.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	3,709.	14	0.
	15 Other assets. See Part IV, line 11	16,474.	15	16,474.
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,786,005.	16	6,172,959.	
Liabilities	17 Accounts payable and accrued expenses	368,676.	17	177,671.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	295.	21	295.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	529,797.	25	524,052.
	26 Total liabilities. Add lines 17 through 25	898,768.	26	702,018.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,887,237.	27	5,470,941.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,887,237.	32	5,470,941.
33 Total liabilities and net assets/fund balances	5,786,005.	33	6,172,959.	

Part XI Reconciliation of Net Assets

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

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

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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 on Schedule O.
- 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?
- 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 on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2021)

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2179442.	2567314.	2486518.	2832692.	3231497.	13297463.
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	2179442.	2567314.	2486518.	2832692.	3231497.	13297463.
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)						2627152.
6 Public support. Subtract line 5 from line 4.						10670311.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	2179442.	2567314.	2486518.	2832692.	3231497.	13297463.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	27,747.	65,186.	70,542.	102,248.	57,212.	322,935.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		12,312.				12,312.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	6,471.	14,491.	4,592.	2,718.	13,064.	41,336.
11 Total support. Add lines 7 through 10						13674046.
12 Gross receipts from related activities, etc. (see instructions)					12	591,056.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	78.03 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	75.63 %
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. 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 - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 line 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)

Table with 3 columns: Question, Yes, No. Contains questions 11a, 11b, and 11c regarding gifts and contributions.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1 and 2 regarding governing body powers and organization benefits.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains question 1 regarding directors or trustees of supported organizations.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, and 3 regarding support provided, officers, and investment policies.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2a, 2b, 3a, and 3b regarding the Integral Part Test and activities.

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 (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

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

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

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), 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), 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).

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
<u>1</u>	<hr/> <hr/> <hr/>	\$ <u>898,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>2</u>	<hr/> <hr/> <hr/>	\$ <u>367,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>3</u>	<hr/> <hr/> <hr/>	\$ <u>300,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>4</u>	<hr/> <hr/> <hr/>	\$ <u>275,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>5</u>	<hr/> <hr/> <hr/>	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>6</u>	<hr/> <hr/> <hr/>	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (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	_____ _____ _____	\$ <u>160,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
8	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
9	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
10	_____ _____ _____	\$ <u>75,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person Payroll Noncash (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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

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.**

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 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) 2021

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 (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	19,332.													
c	Total lobbying expenditures (add lines 1a and 1b)	19,332.													
d	Other exempt purpose expenditures	2,713,174.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	2,732,506.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	286,625.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	71,656.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

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

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

	(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

2021

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.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions 1-6 regarding donor advised funds.

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

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions 1-9 regarding 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.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions 1a-1b regarding art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

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 make 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 program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | -295. |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | -295. |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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			23,747.	144,324.	100,943.
b Contributions				50,000.	50,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs			23,747.	170,577.	6,619.
f Administrative expenses					
g End of year balance				23,747.	144,324.

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

Part VI Land, Buildings, and Equipment.

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

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

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (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	7,396.
(3) DEFERRED RENT	224,148.
(4) DEFERRED TENANT ALLOWANCE	292,508.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	524,052.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

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

PART X, LINE 2:

IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS REQUIRE AN ENTITY TO RECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE-LIKELY-THAN-NOT THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION. MANAGEMENT EVALUATED THE INSTITUTE'S TAX POSITIONS AND CONCLUDED THERE ARE NO UNCERTAIN TAX POSITIONS THAT REQUIRE

Part XIII Supplemental Information *(continued)*

ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF
THIS GUIDANCE.

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (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

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?

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2021

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 and/or 1099-NEC 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)	155,352.	0.	0.	4,950.	10,211.	170,513.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALAN GURA VICE PRESIDENT FOR LITIGATION	(i)	184,860.	0.	0.	0.	1,290.	186,150.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) OWEN YEATES SENIOR ATTORNEY AND DEPUTY VP FOR LI	(i)	144,358.	0.	0.	4,369.	2,250.	150,977.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part IV Business Transactions Involving Interested Persons.

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

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

Part V Supplemental Information.

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: BRADLEY SMITH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CHAIRMAN OF THE BOARD OF DIRECTORS

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

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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 \$ 13,064.

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

NO SUCH COMMITTEES EXISTED.

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

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

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

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

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

THE BOARD RETAINS AN INDEPENDENT COMPENSATION CONSULTANT TO PROVIDE A

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

Schedule O (Form 990) 2021

132211 11-11-21

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REPORT TO THE BOARD ON THE RANGE OF COMPENSATION AT COMPARABLE ORGANIZATIONS FOR THE PRESIDENT AND THE CHAIRMAN. THE BOARD SETS THE COMPENSATION OF THE PRESIDENT AND THE CHAIRMAN. DURING DISCUSSIONS OF THE CHAIRMAN'S COMPENSATION, THE CHAIRMAN DEPARTS THE MEETING AND DOES NOT VOTE ON THE MATTER. COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, AK, AR, CA, CT, FL, KY, MA, MI, MN, NH, NM, NC, OK, OR, SC, VA, GA, IL, KS, MD, MS, NJ, NY, PA
RI, TN, UT, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:
THE INSTITUTE'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE. THE INSTITUTE DOES NOT MAKE ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.

FORM 990, PART XII, LINE 2C
THE AUDIT COMMITTEE, COMPOSED OF MEMBERS OF THE BOARD OF DIRECTORS, IS RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT OF THE INDEPENDENT AUDIT.

CASES IN LITIGATION PART I

ALASKA POLICY FORUM V. ALASKA PUBLIC OFFICES COMMISSION (DISCLOSURE)

THIS CASE IS AN EXCELLENT EXAMPLE OF OUT-OF-CONTROL DONOR DISCLOSURE MANDATES. THE ALASKA POLICY FORUM (APF) SPENT LESS THAN \$1,000 ON FIVE MINOR COMMUNICATIONS ON ITS WEBSITE THAT DISCUSSED RANKED-CHOICE VOTING (RCV). EVEN THOUGH NONE OF THE COMMUNICATIONS MENTIONED A 2020 BALLOT

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MEASURE ON RCV, AND SEVERAL DIDN'T EVEN MENTION ALASKA OR THAT NOVEMBER'S ELECTION, THE ALASKA PUBLIC OFFICES COMMISSION (APOC) RULED THE COMMUNICATIONS WERE EXPRESS ADVOCACY AGAINST THE BALLOT QUESTION. APF WOULD HAVE TO DISCLOSE DONORS OR PAY AN \$8,000 FINE. WE ARE REPRESENTING THE GROUP IN AN APPEAL, FILED ON AUGUST 11, 2021, TO THE STATE COURT OF THIS OUTRAGEOUS DECISION.

A VICTORY WOULD SECURE A KEY PRECEDENT TO LIMIT THE SCOPE OF ONE OF THE WORST CAMPAIGN FINANCE DONOR DISCLOSURE LAWS IN THE NATION.

CASES IN LITIGATION PART II

BLUE STATE REFUGEES (THE RIGHT TO PROTEST)

SOUTH DAKOTA GRANTED BLUE STATE REFUGEES A PERMIT TO RALLY ON THE CAPITOL GROUNDS IN SUPPORT OF A BILL BANNING VACCINE MANDATES DURING A NOVEMBER 2021 SPECIAL SESSION OF THE LEGISLATURE AFTER WE FILED A LAWSUIT ON BEHALF OF THE GROUP. THE STATE TOLD THE GROUP IT COULDN'T HOLD RALLIES AFTER NOVEMBER 1 BECAUSE OF HOLIDAY DECORATING. BUT NOT ALLOWING OUR CLIENTS TO RALLY VIOLATED THEIR FIRST AMENDMENT RIGHT TO SPEAK AND PETITION THE GOVERNMENT.

ON NOVEMBER 5, 2021, THE COURT WAS NOTIFIED THAT OFFICIALS IN SOUTH DAKOTA AGREED TO GRANT THE BLUE STATE REFUGEES A PERMIT TO HOLD THEIR RALLY. IN DECEMBER, THE FEDERAL DISTRICT COURT FOR THE DISTRICT OF SOUTH DAKOTA APPROVED A CONSENT AGREEMENT IN WHICH THE STATE AGREED TO CHANGE ITS POLICIES BARRING PROTESTS AND RALLIES ON STATE CAPITOL GROUNDS DURING NOVEMBER AND DECEMBER. BLUE STATE REFUGEES, AND THE CORRESPONDING AWARD OF ATTORNEY'S FEES TO IFS AND LOCAL COUNSEL, IS A

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VALUABLE WARNING TO SUCH OFFICIALS NOT TO INFRINGE ON THE RIGHT TO
PROTEST.

THIS VICTORY PROTECTED THE FREEDOMS OF ASSEMBLY AND SPEECH.

CASES IN LITIGATION PART III

BREVARD MOMS FOR LIBERTY V. BREVARD PUBLIC SCHOOLS (SCHOOL BOARD
CENSORSHIP)

WHEN BREVARD (FLORIDA) PUBLIC SCHOOLS (BPS) ADOPTED POLICIES THAT MANY
PARENTS DISAGREED WITH, THE BREVARD MOMS FOR LIBERTY (M4L) DID WHAT ANY
GROUP OF AMERICANS WOULD DO. THEY ORGANIZED MEMBERS OF THEIR COMMUNITY
TO ATTEND PUBLIC SCHOOL BOARD MEETINGS AND SPEAK OUT. BUT INSTEAD OF A
FAIR HEARING, THEY RECEIVED A TORRENT OF ABUSE AND CENSORSHIP. NOW M4L
AND FOUR OF ITS MEMBERS ARE OUR CLIENTS IN THIS LAWSUIT AGAINST BPS.

M4L MEMBERS HAVE BEEN PREVENTED FROM ADDRESSING SPECIFIC ACTIONS OR
STATEMENTS BY BOARD MEMBERS, PROHIBITED FROM USING SPECIFIC WORDS AND
PHRASES THAT MEMBERS OF THE BOARD DISLIKE, PREVENTED FROM PARTICIPATING
IN MEETINGS ON THE SAME TERMS AS THE BOARD'S ALLIES, AND THREATENED BY
BOARD OFFICIALS WITH FINES AND PENALTIES FOR SPEAKING.

AT LEAST ONCE, THE BOARD MEMBERS GAVE ACTIVISTS ALIGNED WITH THEIR
VIEWS PREFERENTIAL ACCESS TO MEETINGS, USING LAW ENFORCEMENT TO PREVENT
OTHER CITIZENS FROM ENTERING. AS A RESULT, THE PUBLIC COMMENT PERIOD
WAS STACKED WITH SUPPORTIVE COMMENTS. MANY CITIZENS, INCLUDING
PLAINTIFF JOSEPH CHOLEWA, WERE DENIED ENTRY AFTER THE ROOM REACHED ITS
CAPACITY.

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SINCE AUGUST 2021, BOARD PRESIDENT MISTY HAGGARD-BELFORD HAS REGULARLY OPENED BOARD MEETINGS BY THREATENING ATTENDEES WITH CRIMINAL SANCTIONS FOR "DISRUPTION." PRESIDING OVER MEETINGS, SHE HAS INTERRUPTED SPEAKERS FOR USING PHRASES AS INNOCUOUS AS "THE LIBERAL LEFT," WARNED A SPEAKER TO "KEEP IT CLEAN" WHEN THE INDIVIDUAL RECOUNTED AN OPPOSING ACTIVIST TELLING HIM TO "GO TO HELL," AND TOLD ONE OF THE PLAINTIFFS "NO YOU CANNOT" WHEN HE ASKED IF HE COULD SPEAK ABOUT HIS BOARD REPRESENTATIVE.

BOARD MEMBERS ARE ELECTED GOVERNMENT OFFICIALS, AND PARENTS HAVE A FIRST AMENDMENT RIGHT TO EXPRESS THEIR VIEWS DURING PUBLIC COMMENT PERIODS. YET UNDER BPS'S PUBLIC PARTICIPATION POLICY, SPEAKERS AT PUBLIC BOARD MEETINGS ARE PROHIBITED FROM ADDRESSING BOARD MEMBERS INDIVIDUALLY OR FROM MAKING "PERSONALLY DIRECTED" OR "ABUSIVE" COMMENTS.

BREVARD SCHOOL OFFICIALS ENFORCE THE POLICY UNEVENLY, ALLOWING FAVORED SPEAKERS AND THOSE WHO PRAISE THE BOARD TO IGNORE THE RULE. AT ONE MEETING, SEVEN DIFFERENT SPEAKERS PRAISED SCHOOL OFFICIALS BY NAME, A POLICY VIOLATION. YET WHEN COMMUNITY MEMBERS CRITICIZED THE ACTIONS OR VIEWS OF BOARD MEMBERS, THEY WERE CENSORED.

OUR LAWSUIT, WHICH WAS FILED ON NOVEMBER 5, 2021, ASKS THE COURT TO DECLARE UNCONSTITUTIONAL THE PROHIBITIONS ON PERSONALLY ADDRESSING SCHOOL BOARD MEMBERS AND ON SPEECH DEEMED "PERSONALLY DIRECTED" OR "ABUSIVE," AS WELL AS THE BOARD'S PRACTICE OF DISCRIMINATING BASED ON VIEWPOINT.

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A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT FREEDOM OF
SPEECH AND THE RIGHT TO PETITION.

CASES IN LITIGATION PART IV

HETHERINGTON V. MADDEN (FLORIDA CANDIDATE SPEECH BAN)

"THE FIRST AMENDMENT GUARANTEES CANDIDATES THE RIGHT TO DESCRIBE
THEMSELVES HOWEVER THEY WISH," BEGINS OUR OPENING BRIEF IN THIS CASE.

"A CANDIDATE CAN IDENTIFY AS A CHRISTIAN, A SATANIST, OR AN ATHEIST; A
VEGAN OR AN OMNIVORE; A BERNIE BRO OR A MAGA-MANIAC AND EVEN, PERHAPS
ESPECIALLY, AS A REPUBLICAN OR A DEMOCRAT."

BUT FLORIDA PROHIBITS NONPARTISAN CANDIDATES FROM TELLING VOTERS THEIR
PARTISAN AFFILIATION. OUR CLIENT, KELLS HETHERINGTON, IS RUNNING FOR
THE ESCAMBIA COUNTY SCHOOL BOARD. THE LAST TIME HE RAN FOR SCHOOL
BOARD, THE FLORIDA ELECTIONS COMMISSION FINED HIM FOR SAYING THAT HE IS
A "LIFELONG REPUBLICAN."

PARTY MEMBERSHIP IS ONE OF THE MOST VALUABLE PIECES OF INFORMATION A
CANDIDATE CAN PROVIDE TO THE VOTING PUBLIC. STATES SHOULD NOT PROHIBIT
CANDIDATES FROM SHARING TRUTHFUL INFORMATION ABOUT THEIR POLITICAL
PARTY AFFILIATION. WE ARE ASKING A FEDERAL COURT TO STRIKE DOWN THIS
PROVISION AS UNCONSTITUTIONAL.

WE WON A PRELIMINARY INJUNCTION IN JULY 2021, WHICH ALLOWED KELLS
HETHERINGTON TO IDENTIFY HIMSELF AS A REPUBLICAN TO VOTERS IN HIS
CURRENT ELECTION CAMPAIGN.

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A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO FREE SPEECH AND A FREE PRESS.

CASES IN LITIGATION PART V

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

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

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

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IN THIS LAWSUIT, FILED IN 2014, WE ARGUED THAT THE CALIFORNIA ATTORNEY GENERAL'S DEMAND FOR OUR DONOR INFORMATION WAS AN INFRINGEMENT OF THE INSTITUTE FOR FREE SPEECH AND ITS DONORS' FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION. DONORS WHO MAY NOT NECESSARILY WISH TO SPEAK ON THEIR OWN ABOUT AN ISSUE MAY CHOOSE TO EXERCISE THEIR RIGHT TO SPEAK BY GIVING TO AN ORGANIZATION SPEAKING ON THEIR BEHALF. THIS IS PARTICULARLY TRUE FOR UNPOPULAR OR CONTROVERSIAL ISSUES PRECISELY THE TYPE OF SPEECH FOR WHICH THE FIRST AMENDMENT'S PROTECTIONS ARE MOST IMPORTANT.

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

THE ATTORNEY GENERAL ALSO CLAIMED THAT THE DEFAULT RULE SHOULD BE FOR INDIVIDUAL CHARITIES OPPOSING DEMANDS FOR THEIR DONOR INFORMATION TO DEMONSTRATE THAT THEY WILL FACE PARTICULARIZED HARM FROM TURNING THE DATA OVER TO THE GOVERNMENT. IN EFFECT, THIS CREATES A CATCH-22 IN WHICH ORGANIZATIONS AND THEIR DONORS CAN CLAIM AN EXEMPTION ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST POTENTIAL FUTURE HARM. FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A BACKWARD-LOOKING RULE.

THE NINTH CIRCUIT RULED FOR CALIFORNIA, PROHIBITING NONPROFITS FROM ENGAGING IN PROTECTED FIRST AMENDMENT SPEECH IF THEY MAINTAIN THE

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PRIVACY OF THEIR SUPPORTERS. THE INSTITUTE FOR FREE SPEECH WAS BANNED FROM SPEAKING WITH POTENTIAL DONORS IN CALIFORNIA UNLESS IT REPORTED ITS DONORS TO THE STATE. SINCE FILING THE LAWSUIT, THE INSTITUTE HAS REFUSED TO ACCEDE TO THE STATE'S DEMANDS AND AS A CONSEQUENCE STOPPED SOLICITING CONTRIBUTIONS IN THE STATE.

ON DECEMBER 18, 2019, WE ASKED THE U.S. SUPREME COURT TO HEAR THE CASE AND REAFFIRM ITS LONGSTANDING PRECEDENTS ON FREEDOM OF ASSOCIATION. ON JULY 2, 2021, THE U.S. SUPREME COURT GRANTED OUR PETITION. THE NINTH CIRCUIT'S RULING WAS VACATED, AND THE CASE WAS REMANDED BACK TO THE NINTH CIRCUIT FOR RECONSIDERATION AFTER THE SUPREME COURT'S RULING IN AMERICANS FOR PROSPERITY V. BONTA THE PREVIOUS DAY. THE CASE IS STILL PENDING TO RESOLVE THE QUESTION OF ATTORNEY'S FEES.

OUR SUCCESS IN THIS CASE PROTECTED THE FIRST AMENDMENT RIGHT TO ASSEMBLY.

CASES IN LITIGATION PART VI

INSTITUTE FOR FREE SPEECH V. JARRETT (DISCLOSURE AND PRO BONO LEGAL SERVICES)

WE WANT TO REPRESENT TIM EYMAN, A PROMINENT TAX-CUT ACTIVIST, ON APPEAL IN A CASE WHERE A WASHINGTON STATE COURT RULED THAT HE, PERSONALLY, IS A "CONTINUING POLITICAL COMMITTEE." THE TREATMENT OF AN INDIVIDUAL CITIZEN AS A REGULATED POLITICAL COMMITTEE HAS SERIOUS IMPLICATIONS FOR FIRST AMENDMENT RIGHTS.

YET IF WE REPRESENT EYMAN IN THE APPEAL, THE STATE'S LAW COULD FORCE US

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TO REGISTER WITH THE STATE, FILE REPORTS, AND EXPOSE THE IDENTITIES OF OUR DONORS, AS IF THE INSTITUTE FOR FREE SPEECH TOOK PART IN AN ELECTION CAMPAIGN.

OUR LAWSUIT, FILED ON AUGUST 2, 2021, ASKS A FEDERAL COURT TO RULE THAT THE STATE OF WASHINGTON MAY NOT FORCE US TO FILE CAMPAIGN FINANCE REPORTS IF WE REPRESENT EYMAN OR OTHER WASHINGTONIANS WHO NEED LEGAL REPRESENTATION IN A DEFENSE POSTURE.

BY CLASSIFYING LEGAL REPRESENTATION IN COURT AS A POLITICAL CONTRIBUTION, WASHINGTON WOULD HURT THE ABILITY OF ORGANIZATIONS TO OFFER THEIR SERVICES TO PERSONS WHEN CAMPAIGN FINANCE LAWS VIOLATE THEIR RIGHTS. IT WOULD GUARANTEE THAT PEOPLE LIKE EYMAN WOULD BE UNABLE TO DEFEND THEMSELVES AGAINST THE BOTTOMLESS RESOURCES OF THE STATE.

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

CASES IN LITIGATION PART VII

GREEN V. PIERCE COUNTY (RESTRICTION BASED ON THE SPEAKER'S IDENTITY)

WE REPRESENTED BRIAN GREEN, WHO OPERATES A YOUTUBE CHANNEL COVERING LOCAL GOVERNMENT, IN AN APPEAL FILED ON OCTOBER 22, 2021 TO THE U.S. SUPREME COURT OF A WASHINGTON SUPREME COURT DECISION. (WE DID NOT REPRESENT GREEN IN THE WASHINGTON STATE COURTS.) GREEN FILED A PUBLIC RECORDS REQUEST, BUT PIERCE COUNTY OFFICIALS REFUSED IT, SAYING ONLY CORPORATE "NEWS MEDIA" CAN GET THESE RECORDS. THE STATE HIGH COURT RULED THAT SINCE GREEN DOES NOT PUBLISH HIS REPORTS THROUGH A

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CORPORATION, HE DID NOT QUALIFY AS PART OF THE "NEWS MEDIA," AN IRONIC
INVERSION OF THE CRITICISM OF THE CITIZENS UNITED DECISION.

UNFORTUNATELY, THE U.S. SUPREME COURT DENIED THE PETITION. SUCCESS IN
THIS CASE WOULD HAVE PROTECTED THE RIGHT TO FREEDOM OF THE PRESS.

CASES IN LITIGATION PART VIII

LAKEWOOD COLORADO CITIZENS WATCHDOG GROUP (DONOR PRIVACY)

AN INJUNCTION IN SEPTEMBER 2021 ALLOWED THE LAKEWOOD CITIZENS WATCHDOG
GROUP IN LAKEWOOD, COLORADO TO PUBLISH ITS NEWSLETTER WITHOUT
DISCLOSING THE IDENTITIES OF ITS SUPPORTERS. THE CITY DID NOT APPEAL
THE RULING AND THE CASE IS NOW CLOSED. THE INSTITUTE FOR FREE SPEECH
RECEIVED FROM THE CITY OF LAKEWOOD \$12,902 IN ATTORNEY'S FEES FOR OUR
WORK IN THIS CASE.

THE CITY COUNCIL PASSED AN ORDINANCE IN 2019 THAT ENSNARED THE GROUP.
THE LAW REGULATED ANY ENTITY THAT SPENT OVER \$500 ON COMMUNICATIONS
REFERENCING A CANDIDATE WITHIN 60 DAYS OF A CITY ELECTION. THE LAW
PROVIDED NO MEDIA EXEMPTION. THAT MADE IT IMPOSSIBLE FOR THE GROUP OR
NEWS ORGANIZATIONS TO REPORT ON LOCAL ELECTIONS WITHOUT REGISTERING
WITH THE CITY. THE GROUP ALSO HAD TO PUBLISH DISCLAIMERS ON ARTICLES
AND EXPOSE THE IDENTITIES OF ITS SUPPORTERS.

WHILE LAKEWOOD'S LAWS POSED A THREAT TO ANY MEDIA OUTLET, IT IS NO
SURPRISE THE CITY TARGETED THE GROUP. THE DAY AFTER THE LAW PASSED,
COUNCILWOMAN DANA GUTWEIN CROWED THAT GROUPS "LIKE THE WATCHDOG MUST
[NOW] DISCLOSE WHO IS PAYING FOR IT." WITH OUR COURT VICTORY, THE

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WATCHDOG GROUP IS AGAIN FREE TO PUBLISH WITHOUT EXPOSING ITS SUPPORTERS, AND WE HAVE ANOTHER PRECEDENT TO USE AGAINST COMPELLED DONOR DISCLOSURE.

OUR SUCCESS PROTECTED THE RIGHTS TO ASSEMBLY AND FREEDOM OF THE PRESS.

CASES IN LITIGATION PART IX

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

AT ISSUE IN THIS CASE IS A STATE'S EFFORT TO RESTRICT VOTERS FROM HEARING IMPORTANT INFORMATION ABOUT ELECTIONS AND CANDIDATES.

CONNECTICUT'S STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) FINED TWO GENERAL ASSEMBLY MEMBERS FOR CAMPAIGN MAILERS THAT DISCUSSED THE GOVERNOR'S POLICIES. WITH THE HELP OF IFS, THE TWO CANDIDATES ARE FIGHTING BACK.

JOE MARKLEY, THEN A STATE SENATOR, AND ROB SAMPSON, THEN A STATE REPRESENTATIVE (AND NOW A STATE SENATOR), WERE ENSNARED BY THE LAW AFTER THEY DECIDED TO SPLIT THE COSTS ON A SERIES OF STANDARD CAMPAIGN MAILERS HIGHLIGHTING THEIR ACHIEVEMENTS IN OFFICE. THE MAILERS PROMOTED MARKLEY AND SAMPSON AS OPPONENTS OF GOVERNOR 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 OPPONENT. THE SEEC ORDERED SAMPSON TO PAY A \$5,000 FINE AND ORDERED

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

IN 2018, WE ASKED A CONNECTICUT COURT TO DISMISS THE FINES AND DECLARE THE LAW UNCONSTITUTIONAL. AFTER THE STATE COURT RULED THAT IT COULD NOT RULE ON THE CASE BECAUSE TOO MUCH TIME HAD PASSED, OUR CLIENTS APPEALED.

THE CONNECTICUT SUPREME COURT AGREED TO HEAR THE CASE BEFORE THE LOWER APPEALS COURT HAD EVEN RULED ON IT. THE SUPREME COURT REVERSED THE LOWER COURT AND RULED THAT DISMISSAL OF THE APPEAL WOULD "EFFECTIVELY PENALIZE THE PLAINTIFFS FOR THE COMMISSION'S MISTAKE" THAT DELAYED A JUDICIAL APPEAL. NOW WE SEEK VICTORY ON THE MERITS OF THE CASE.

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

CASES IN LITIGATION PART X

MARSHALL V. AMUSO (PENNSYLVANIA SCHOOL BOARD CENSORSHIP AND DISCLOSURE)

AFTER SCHOOL BOARD OFFICIALS REPEATEDLY CENSORED, BADGERED, AND SHOUTED DOWN A GROUP OF PARENTS AND COMMUNITY MEMBERS ATTEMPTING TO QUESTION THE BOARD'S "DIVERSITY POLICY," IFS REPRESENTED THE PARENTS IN FILING A FEDERAL LAWSUIT AGAINST THE LEADERS OF THE PENNSBURY SCHOOL BOARD NEAR

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PHILADELPHIA. THE BOARD'S POLICIES AND ACTIONS RESTRICTING SPEECH AT PUBLIC MEETINGS VIOLATE THE FIRST AMENDMENT.

VIDEO OF PENNSBURY'S AGGRESSIVE CENSORSHIP, WHICH WENT VIRAL ONLINE LAST SUMMER, SHOWS THE BOARD SILENCING PARENTS AND CITIZENS FOR RAISING DISFAVORED ARGUMENTS AGAINST A NEW CURRICULUM THAT THESE CITIZENS SAID WAS BASED ON CRITICAL RACE THEORY. WHILE SCHOOL BOARDS MAY STOP COMMENTS THAT ARE OBSCENE OR EXCEED THE ALLOTTED TIME LIMIT, THEY MAY NOT CENSOR SPEECH BASED ON ITS VIEWPOINT.

DURING ONE PUBLIC MEETING HELD IN MAY 2021, PENNSBURY ASSISTANT SOLICITOR PETER AMUSO REPEATEDLY INTERRUPTED RESIDENTS WHO VOICED CONCERNS ABOUT THE NEW CURRICULUM, SHOUTING "YOU'RE DONE!" UNTIL THEY LEFT THE MICROPHONE.

THE LAWSUIT ALSO RAISED IMPORTANT FIRST AMENDMENT PRIVACY CONCERNS. THE POLICY FORCED SPEAKERS TO STATE THEIR HOME ADDRESSES PUBLICLY BEFORE SPEAKING. AS NOTED IN THE LAWSUIT, "ENFORCEMENT OF THIS REQUIREMENT IS MEANT TO INTIMIDATE SPEAKERS WHO WOULD EXPRESS CONTROVERSIAL VIEWS." THE VIDEO OF THE MEETING IS ON THE INTERNET, LEAVING THEM OPEN TO HARASSMENT AT THEIR HOMES. THERE ARE OTHER LESS INTRUSIVE WAYS FOR THE BOARD TO ENSURE SPEAKERS ARE RESIDENTS.

ON NOVEMBER 17, 2021, WE WON A PRELIMINARY INJUNCTION ON EACH ISSUE RAISED BY THE LAWSUIT. "PUBLIC SPEECH AT SCHOOL BOARD MEETINGS IS IN FACT PROTECTED BY THE FIRST AMENDMENT," WROTE JUDGE GENE E.K. PRATTER. "[T]HOSE WHO EXPRESS SUPPORT FOR A DECISION BY SINGLING OUT A SCHOOL BOARD MEMBER ARE WELCOME, BUT THOSE WHO CRITICIZE A DECISION ARE CUT

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OFF. THIS IS VIEWPOINT DISCRIMINATION REGARDLESS OF WHETHER SPEAKERS ARE AT OTHER TIMES ALLOWED TO MAKE A VERBAL PERSONAL ATTACK," SHE WROTE. SHE ALSO SET ASIDE THE PUBLIC DISCLOSURE REQUIREMENT.

AFTER ALMOST A YEAR OF LITIGATION, THE BOARD AGREED ON JULY 14, 2022 TO SETTLE THE LAWSUIT AND PAY \$300,000 IN ATTORNEY'S FEES, INCLUDING \$237,590 TO THE INSTITUTE, AND NOMINAL DAMAGES.

MANY OTHER SCHOOL BOARDS HAVE SIMILAR PUBLIC COMMENT POLICIES, SO THE CASE HAS IMPLICATIONS FAR BEYOND PENNSBURY, AND HAS ALREADY BEEN RELIED UPON BY ANOTHER PENNSYLVANIA COURT DEALING WITH A SIMILAR POLICY.

OUR VICTORY IN THIS CASE PROTECTED THE FIRST AMENDMENT FREEDOMS OF SPEECH AND ASSEMBLY AS WELL AS THE RIGHT TO PETITION THE GOVERNMENT FOR A REDRESS OF GRIEVANCES.

CASES IN LITIGATION PART XI

MAZO AND MCCORMICK V. WAY, ET AL. (BALLOT SLOGAN RESTRICTIONS.)

IFS ATTORNEYS ARE REPRESENTING TWO CANDIDATES FOR CONGRESS IN NEW JERSEY, EUGENE MAZO AND LISA MCCORMICK, IN A FEDERAL LAWSUIT ASKING THE COURT TO DECLARE THE STATE'S RESTRICTIONS ON CAMPAIGN SLOGANS UNCONSTITUTIONAL.

NEW JERSEY LAW ALLOWS CANDIDATES IN PRIMARY ELECTIONS FOR CONGRESS TO INCLUDE A SLOGAN OF UP TO SIX WORDS NEXT TO THEIR NAME ON THE BALLOT. THE LAW, HOWEVER, PROHIBITS SLOGANS FROM NAMING OR REFERRING TO ANY OTHER PERSON OR ANY INCORPORATED ENTITY IN NEW JERSEY, UNLESS THE

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CANDIDATE RECEIVES THEIR PERMISSION. THIS HAS FUELED A COMPETITION IN THE STATE TO INCORPORATE ENTITIES IN ORDER TO OWN THE RIGHTS TO THEIR NAMES FOR BALLOT SLOGANS AND EXCLUDE OTHERS FROM USING THEM.

EUGENE MAZO IS A LAW PROFESSOR WHO IS SEEKING THE DEMOCRATIC NOMINATION TO THE U.S. HOUSE OF REPRESENTATIVES IN NEW JERSEY'S 10TH CONGRESSIONAL DISTRICT. MAZO SUBMITTED THREE SLOGANS, BUT ALL WERE REJECTED BY THE STATE BECAUSE EACH NAMED AN INCORPORATED ENTITY IN NEW JERSEY. TO AVOID HAVING NO SLOGAN APPEAR ON THE BALLOT, MAZO DID WHAT OTHER CANDIDATES DO: HE REGISTERED CORPORATIONS OF HIS OWN IN THE STATE, NAMED AFTER SLOGANS HE WISHED TO USE.

LISA MCCORMICK IS A SMALL BUSINESS OWNER WHO IS SEEKING THE DEMOCRATIC NOMINATION FOR THE HOUSE IN NEW JERSEY'S 12TH CONGRESSIONAL DISTRICT. STATE OFFICIALS DENIED HER CHOICE OF SLOGAN "NOT ME. US." BECAUSE MCCORMICK DID NOT HAVE PERMISSION FROM AN INCORPORATED ENTITY ORGANIZED IN NEW JERSEY UNDER THAT NAME. A SECOND SLOGAN NAMING BERNIE SANDERS WAS ALSO DENIED BECAUSE SHE DID NOT HAVE SANDERS' PERMISSION TO USE HIS NAME. ULTIMATELY, MCCORMICK WAS ABLE TO SECURE PERMISSION TO USE THE SLOGAN, "DEMOCRATS UNITED FOR PROGRESS."

CANDIDATES HAVE THE RIGHT TO USE THE RHETORIC AND LANGUAGE OF THEIR CHOICE IN THEIR SLOGANS. YET NEW JERSEY'S LAW ALLOWS ANYONE TO CLAIM OWNERSHIP OF A SLOGAN SIMPLY BY INCORPORATING AN ENTITY UNDER THAT NAME. THIS SYSTEM IS UNWISE AND UNCONSTITUTIONAL.

THE CASE IS MAZO AND MCCORMICK V. WAY, ET AL. IN THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH.

CASES IN LITIGATION PART XII

MOBILIZE THE MESSAGE, LLC V. BONTA (LABOR LAW THAT DISCRIMINATES AGAINST SPEECH)

"CALIFORNIA ALLOWS INDEPENDENT CONTRACTORS TO ASK PASSERSBY TO SIGN A CREDIT CARD APPLICATION, BUT NOT A BALLOT MEASURE PETITION. IT ALLOWS THEM TO GO DOOR-TO-DOOR SELLING HOME GOODS, BUT NOT PROMOTING CANDIDATES. IT ALLOWS THEM TO DROP OFF NEWSPAPERS, BUT NOT CAMPAIGN LITERATURE," NOTES OUR VICE PRESIDENT FOR LITIGATION ALAN GURA. "THE FIRST AMENDMENT PROHIBITS DISCRIMINATION AGAINST SPEECH BASED ON ITS CONTENT, AND THAT'S EXACTLY WHAT'S HAPPENING" IN CALIFORNIA AFTER ASSEMBLY BILL 5 (AB 5) BECAME LAW.

AB 5, WHICH EFFECTIVELY BARS CAMPAIGNS FROM HIRING CANVASSERS AS INDEPENDENT CONTRACTORS, HAS FORCED THE PLAINTIFFS TO STOP THEIR LONGSTANDING PRACTICE OF HIRING CONTRACTORS TO COLLECT SIGNATURES FOR BALLOT PETITIONS AND ENGAGE CALIFORNIA VOTERS IN DISCUSSION. THE COSTS OF HIRING CANVASSERS AS EMPLOYEES, AS REQUIRED BY AB 5, MAKE THEM UNAFFORDABLE TO MANY CAMPAIGNS.

CALIFORNIA'S LAW EFFECTIVELY FAVORS WELL-FUNDED BALLOT INITIATIVES FROM BIG LABOR AND BIG TECH, WHILE SUFFOCATING THE TYPE OF LOW-BUDGET AND GRASSROOTS EFFORTS THAT PRODUCED THE LEGENDARY PROPOSITION 13, WHICH LIMITED PROPERTY TAXES.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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OUR CLIENTS ARE A FLORIDA-BASED COMPANY THAT PROVIDES SIGNATURE-GATHERING AND DOOR-KNOCKING SERVICES TO CAMPAIGNS, A NONPROFIT THAT OFTEN WORKS TO ENACT BALLOT MEASURES IN OXNARD, CALIFORNIA, AND A POLITICAL COMMITTEE RELATED TO THE NONPROFIT. THE LAWSUIT WAS FILED ON JUNE 23, 2021,

A VICTORY IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK, PUBLISH, AND PETITION THE GOVERNMENT.

CASES IN LITIGATION PART XIII

WISCONSIN FAMILY ACTION V. FEDERAL ELECTION COMMISSION (FEC)
(DISCLOSURE)

OUR CLIENT'S LAWSUIT AIMED TO STOP A MASSIVE EXPANSION OF THE FEC'S DONOR DISCLOSURE RULES FOR NONPROFIT GROUPS THAT OCCASIONALLY ADVOCATE THE ELECTION OR DEFEAT OF CANDIDATES. THE COMPLAINT IN THE LAWSUIT, FILED DECEMBER 2, 2021, ARGUED THAT ONLY DONORS WHO SPECIFICALLY INTEND TO FUND CAMPAIGN EXPENDITURES COULD BE CONSTITUTIONALLY REQUIRED TO BE REPORTED TO THE FEC.

ON MAY 8, 2022, VANDALS SET FIRE TO OUR CLIENT'S OFFICES AND PAINTED GRAFFITI OUTSIDE SAYING, "IF ABORTIONS AREN'T SAFE, THEN YOU AREN'T EITHER." GROUPS KNOWN AS ANARCHY 1312 AND JANE'S REVENGE CLAIMED RESPONSIBILITY FOR THE ATTACK.

TWO DAYS LATER, OUR CLIENT AND THE FEC AGREED TO A VOLUNTARY DISMISSAL OF THE CASE STATING THAT "RECENT EVENTS INVOLVING PLAINTIFF'S

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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FACILITIES AND OPERATIONS AND THE SECURITY OF ITS PERSONNEL HAVE MATERIALLY CHANGED THE CIRCUMSTANCES AND CONSIDERATIONS EXISTING AT THE TIME THIS ACTION WAS COMMENCED. FURTHER, DURING THE PENDENCY OF THIS ACTION, DEFENDANT HAS CLARIFIED ITS POSITION IN RELATION TO MATTERS AT ISSUE THAT WERE OF CONCERN TO PLAINTIFF IN COMMENCING THIS ACTION."

ON JUNE 8, 2022, THE THREE REPUBLICAN FEC COMMISSIONERS RELEASED AN "INTERPRETIVE STATEMENT ON THE MEANING OF 'EARMARKED' FOR POLITICAL PURPOSES" THAT GIVES FURTHER USEFUL PRO-SPEECH GUIDANCE ON THE ISSUES RAISED BY THE LAWSUIT.

CASES IN LITIGATION PART XIV

WYOMING GUN OWNERS V. BUCHANAN (DISCLOSURE AND VAGUE CAMPAIGN FINANCE LAW)

"AMERICANS' RIGHT TO SPEAK FREELY ABOUT CANDIDATES FOR ELECTED OFFICE INCLUDES THE RIGHT TO PUBLICLY EXAMINE CANDIDATES' POSITIONS," BEGINS THE COMPLAINT WE FILED IN FEDERAL COURT FOR OUR CLIENT, WYOMING GUN OWNERS (WYGO). "AMERICANS ALSO HAVE A RIGHT TO KNOW WHAT A LAW MEANS, ESPECIALLY ONE THAT MAY SANCTION THEM FOR ENGAGING IN POLITICAL SPEECH. VAGUE LAWS INVITE ARBITRARY ENFORCEMENT AND CHILL SPEECH."

THE LAWSUIT, WHICH WAS FILED ON JUNE 1, 2021, ALLEGES THAT THE STATE'S ELECTIONEERING-COMMUNICATIONS REGIME IS BOTH OVERBROAD AND VAGUE IN ITS DEFINITION OF REPORTABLE SPEECH AND DONORS. IT FAILS TO CLEARLY DEFINE CONTRIBUTIONS AND EXPENDITURES THAT MUST BE REPORTED AND VIOLATES PEOPLE'S INTEREST IN MAINTAINING THE PRIVACY OF THEIR POLITICAL ASSOCIATIONS.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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THE VAGUE WYOMING LAW IS A PRIME EXAMPLE OF HOW SUCH LAWS CAN HARM POLITICAL SPEECH. THE COMPLAINT FILED UNDER THE LAW CAME FROM A FREQUENT OPPONENT OF THE GROUP'S POLICY VIEWS, ALLOWING THE COMPLAINANT TO TURN THE LAW INTO A WEAPON TO SILENCE POLITICAL ADVERSARIES. EVEN IF SPEAKERS PREVAIL AGAINST STATE INVESTIGATIONS, THE PROCESS PUNISHES THEM FOR SPEAKING, DRAINING THEM OF TIME AND RESOURCES.

IN HIS MARCH 21, 2022 RULING ON CROSS-MOTIONS FOR SUMMARY JUDGMENT, JUDGE SCOTT SKAVDAHL RULED THAT THE DONOR DISCLOSURE PROVISION "DOES NOT SURVIVE EXACTING SCRUTINY AND VIOLATES THE FIRST AMENDMENT (SIC)" AND THAT A KEY PHRASE IN THE LAW "IS VOID FOR VAGUENESS." HE ENJOINED THE "SECRETARY OF STATE FROM REQUIRING THE ELECTIONEERING REPORT." THE STATE HAS FILED A NOTICE OF APPEAL.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS OF ASSEMBLY, FREE SPEECH, AND A FREE PRESS.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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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														
44	COMPUTER - BRIAN	12/31/15	SL	3.00		16	457.				457.	457.		0.	457.
45	MONITOR - OWEN	12/31/15	SL	3.00		16	803.				803.	803.		0.	803.
46	COMPUTER - OWEN	09/05/15	SL	3.00		16	1,335.				1,335.	969.		0.	969.
47	COMPUTER - SCOTT	04/21/16	SL	3.00		16	645.				645.	645.		0.	645.
48	COMPUTER - 2016	06/29/16	SL	3.00		16	1,043.				1,043.	1,043.		0.	1,043.
49	COMPUTER MONITOR - DAVID	01/02/17	SL	3.00		16	701.				701.	701.		0.	701.
50	LENOVO COMPUTER	06/08/17	SL	3.00		16	983.				983.	983.		0.	983.
52	DELL COMPUTER FOR RYAN	11/07/18	SL	3.00		16	1,279.				1,279.	923.		356.	1,279.
57	COPIER CAPITAL LEASE	05/01/19	SL	5.00		16	14,995.				14,995.	4,998.		2,999.	7,997.
59	FURNITURE AND EQUIPMENT - PURGISTICS - DC OFFICE	12/01/19	SL	5.00		16	40,507.				40,507.	8,776.		8,101.	16,877.
60	CHAIRS FOR NEW OFFICE	01/01/20	SL	5.00		16	8,610.				8,610.	1,722.		1,722.	3,444.
61	HUMANSCALE	01/09/20	SL	5.00		16	1,265.				1,265.	253.		253.	506.
62	AMAZON PURCHASE	01/22/20	SL	5.00		16	498.				498.	91.		100.	191.
63	LENOVO GROUP	02/13/20	SL	5.00		16	728.				728.	133.		146.	279.
64	PURGISTICS	02/27/20	SL	5.00		16	14,468.				14,468.	2,411.		2,894.	5,305.
65	PURGISTICS	06/30/20	SL	5.00		16	14,468.				14,468.	1,447.		2,894.	4,341.
69	DELL LATITUDE 5520 H918Y93	03/19/21	SL	5.00		16	1,443.				1,443.			216.	216.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

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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
70	UPLIFT DESK	03/24/21	SL	5.00		16	2,168.				2,168.			325.	325.
71	DELL P3221 GSF5P83	03/27/21	SL	5.00		16	501.				501.			75.	75.
72	DELL LATITUDE 5520 5K7CY93	04/30/21	SL	5.00		16	1,383.				1,383.			184.	184.
73	DELL BUSINESS MONITOR1	05/11/21	SL	5.00		16	421.				421.			56.	56.
74	DELL BUSINESS MONITOR2	05/11/21	SL	5.00		16	455.				455.			61.	61.
75	DELL LATITUDE JCMNW93	07/08/21	SL	5.00		16	1,366.				1,366.			137.	137.
76	DELL LATITUDE 5520 98Q72B3	08/18/21	SL	5.00		16	1,115.				1,115.			74.	74.
77	DELL LATITUDE 5520 2Y3HV93	06/24/21	SL	5.00		16	1,474.				1,474.			147.	147.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT						113,111.				113,111.	26,355.		20,740.	47,095.
	LEASEHOLD IMPROVEMENTS														
66	YUMA SOLUTIONS	02/11/20	SL	5.00		16	4,533.				4,533.	831.		907.	1,738.
67	NORTHWESTERN DEVELOPMENT COMPANY	02/24/20	SL	5.00		16	18,610.				18,610.	3,102.		3,722.	6,824.
68	CONSTRUCTION COSTS TENANT ALLOWANCE	01/01/20	SL	11.00		16	357,510.				357,510.	32,501.		32,501.	65,002.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVEMENTS						380,653.				380,653.	36,434.		37,130.	73,564.
	SOFTWARE														
	* 990 PAGE 10 TOTAL - SOFTWARE						0.				0.	0.		0.	0.
	WEBSITE DEVELOPMENT COSTS														
53	WEBSITE DEVELOPMENT FEBRUARY	02/05/18	SL	3.00		16	15,088.				15,088.	14,668.		420.	15,088.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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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
54	WEBSITE DEVELOPMENT JULY	07/05/18	SL	3.00		16	7,544.				7,544.	6,287.		1,257.	7,544.
55	WEBSITE DEVELOPMENT SEPTEMBER	09/10/18	SL	3.00		16	9,144.				9,144.	7,112.		2,032.	9,144.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPMENT COSTS						31,776.				31,776.	28,067.		3,709.	31,776.
	* GRAND TOTAL 990 PAGE 10 DEPR						525,540.				525,540.	90,856.		61,579.	152,435.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						515,214.			0.	515,214.	90,856.			151,160.
	ACQUISITIONS						10,326.			0.	10,326.	0.			1,275.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						525,540.			0.	525,540.	90,856.			152,435.
	ENDING ACCUM DEPR											152,435.			
	ENDING BOOK VALUE											373,105.			

Department of the Treasury
Internal Revenue Service (99)

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

▶ **Attach to your tax return.**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

INSTITUTE FOR FREE SPEECH

FORM 990 PAGE 10

20-3676886

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	1,050,000.
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	2,620,000.
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 2020 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 2022. 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	61,579.

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 2021	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 2021 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 2021 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	61,579.
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.

2021 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											
44	COMPUTER - BRIAN	123115	SL	3.00	16	457.			457.	457.		0.
45	MONITOR - OWEN	123115	SL	3.00	16	803.			803.	803.		0.
46	COMPUTER - OWEN	090515	SL	3.00	16	1,335.			1,335.	969.		0.
47	COMPUTER - SCOTT	042116	SL	3.00	16	645.			645.	645.		0.
48	COMPUTER - 2016	062916	SL	3.00	16	1,043.			1,043.	1,043.		0.
49	COMPUTER MONITOR - DAVID	010217	SL	3.00	16	701.			701.	701.		0.
50	LENOVO COMPUTER	060817	SL	3.00	16	983.			983.	983.		0.
52	DELL COMPUTER FOR RYAN	110718	SL	3.00	16	1,279.			1,279.	923.		356.
57	COPIER CAPITAL LEASE	050119	SL	5.00	16	14,995.			14,995.	4,998.		2,999.
59	FURNITURE AND EQUIPMENT - PURGIST	120119	SL	5.00	16	40,507.			40,507.	8,776.		8,101.
60	CHAIRS FOR NEW OFFICE	010120	SL	5.00	16	8,610.			8,610.	1,722.		1,722.
61	HUMANSCALE	010920	SL	5.00	16	1,265.			1,265.	253.		253.
62	AMAZON PURCHASE	012220	SL	5.00	16	498.			498.	91.		100.
63	LENOVO GROUP	021320	SL	5.00	16	728.			728.	133.		146.
64	PURGISTICS	022720	SL	5.00	16	14,468.			14,468.	2,411.		2,894.
65	PURGISTICS	063020	SL	5.00	16	14,468.			14,468.	1,447.		2,894.
69	DELL LATITUDE 5520 H918Y93	031921	SL	5.00	16	1,443.			1,443.			216.

2021 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
70	UPLIFT DESK	032421	SL	5.00	16	2,168.			2,168.			325.
71	DELL P3221 GSF5P83	032721	SL	5.00	16	501.			501.			75.
72	DELL LATITUDE 5520 5K7CY93	043021	SL	5.00	16	1,383.			1,383.			184.
73	DELL BUSINESS MONITOR1	051121	SL	5.00	16	421.			421.			56.
74	DELL BUSINESS MONITOR2	051121	SL	5.00	16	455.			455.			61.
75	DELL LATITUDE JCMNW93	070821	SL	5.00	16	1,366.			1,366.			137.
76	DELL LATITUDE 5520 98Q72B3	081821	SL	5.00	16	1,115.			1,115.			74.
77	DELL LATITUDE 5520 2Y3HV93	062421	SL	5.00	16	1,474.			1,474.			147.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIP					113,111.		0.	113,111.	26,355.		20,740.
	LEASEHOLD IMPROVEMENTS											
66	YUMA SOLUTIONS	021120	SL	5.00	16	4,533.			4,533.	831.		907.
67	NORTHWESTERN DEVELOPMENT COMPANY	022420	SL	5.00	16	18,610.			18,610.	3,102.		3,722.
68	CONSTRUCTION COSTS TENANT ALLOWANCE	010120	SL	11.00	16	357,510.			357,510.	32,501.		32,501.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVE					380,653.		0.	380,653.	36,434.		37,130.
	SOFTWARE											
	* 990 PAGE 10 TOTAL - SOFTWARE					0.		0.	0.	0.		0.
	WEBSITE DEVELOPMENT COSTS											
53	WEBSITE DEVELOPMENT FEBRUARY	020518	SL	3.00	16	15,088.			15,088.	14,668.		420.

2021 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
54	WEBSITE DEVELOPMENT JULY	070518	SL	3.00	16	7,544.			7,544.	6,287.		1,257.
55	WEBSITE DEVELOPMENT SEPTEMBER	091018	SL	3.00	16	9,144.			9,144.	7,112.		2,032.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPME					31,776.		0.	31,776.	28,067.		3,709.
	* GRAND TOTAL 990 PAGE 10 DEPR					525,540.		0.	525,540.	90,856.		61,579.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					515,214.		0.	515,214.	90,856.		
	ACQUISITIONS					10,326.		0.	10,326.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					525,540.		0.	525,540.	90,856.		