

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public Inspection

A For the 2024 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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization INSTITUTE FOR FREE SPEECH</td> <td>D Employer identification number 20-3676886</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number 2023013300</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td>1150 CONNECTICUT AVENUE, NW</td> <td>801</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036</td> <td>G Gross receipts \$ 33,933,475.</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: DAVID KEATING SAME AS C ABOVE</td> <td> H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions H(c) Group exemption number </td> </tr> <tr> <td colspan="3"> I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527 </td> </tr> <tr> <td colspan="3">J Website: WWW.IFS.ORG</td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other</td> <td>L Year of formation: 2005 M State of legal domicile: VA</td> </tr> </table>	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	1150 CONNECTICUT AVENUE, NW	801	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		G Gross receipts \$ 33,933,475.	F Name and address of principal officer: DAVID KEATING SAME AS C ABOVE		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions H(c) Group exemption number	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
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Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.			
	2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 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 2024 (Part V, line 2a)	5	15	
	6 Total number of volunteers (estimate if necessary)	6	7	
	7a 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			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)		3,110,649.	3,015,831.
	9 Program service revenue (Part VIII, line 2g)		380,722.	66,223.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		92,118.	460,361.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		100,188.	184,687.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,683,677.	3,727,102.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		5,156.	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)		2,362,683.	2,736,452.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	244,251.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		779,853.	872,487.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,147,692.	3,608,939.
19 Revenue less expenses. Subtract line 18 from line 12		535,985.	118,163.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		9,162,310.	8,986,533.
	21 Total liabilities (Part X, line 26)		2,017,426.	1,831,740.
22 Net assets or fund balances. Subtract line 21 from line 20		7,144,884.	7,154,793.	

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				E-filed November 3, 2025
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	ANDREW E. YOUNG, CPA	ANDREW E. YOUNG, CPA	11/04/25	<input type="checkbox"/>	P01203950
Preparer Use Only	Firm's name	Firm's EIN			
	RENNER AND COMPANY CPA, P.C.	54-1498950			
	Firm's address	Phone no. (703) 535-1200			
	700 NORTH FAIRFAX STREET SUITE 400				
	ALEXANDRIA, VA 22314				

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

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

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,042,004. including grants of \$) (Revenue \$ 66,223.)

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 \$ 677,313. 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 SOCIAL MEDIA, AND AN EXTENSIVE WEBSITE AND BLOG.

4c (Code:) (Expenses \$ 575,355. 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 \$)

4e Total program service expenses 3,294,672.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	11
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

☒**Section A. Governing Body and Management**

	1a	1b	7	6	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b 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?						X
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?						X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?						X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X
6 Did the organization have members or stockholders?						X
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?						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?						X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					X	
b Each committee with authority to act on behalf of the governing body?						X
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						X

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

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?															X
b 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?			X												
b 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					X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					X										
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done							X								
13 Did the organization have a written whistleblower policy?							X								
14 Did the organization have a written document retention and destruction policy?							X								
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?															
a The organization's CEO, Executive Director, or top management official							X								
b Other officers or key employees of the organization							X								
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.															
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?															X
b 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.
☒ Own website ☒ Another's website ☒ 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 ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, 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) ALAN GURA VICE PRESIDENT FOR LITIGATION	40.00			X				231,444.	0.	8,445.
(2) CHARLES MILLER SENIOR ATTORNEY	40.00				X			197,888.	0.	33,427.
(3) ENDEL KOLDE SENIOR ATTORNEY	40.00				X			195,453.	0.	34,740.
(4) DAVID KEATING PRESIDENT	40.00			X				189,806.	0.	33,308.
(5) BRETT NOLAN SENIOR ATTORNEY	40.00				X			159,543.	0.	29,458.
(6) RYAN MORRISON ATTORNEY	40.00				X			144,864.	0.	26,362.
(7) COURTNEY CORBELLO ATTORNEY	40.00				X			151,809.	0.	4,556.
(8) BRADLEY A. SMITH CHAIRMAN	10.00	X		X				96,000.	0.	0.
(9) JOHN SNIDER SECRETARY AND TREASURER	1.00	X		X				0.	0.	0.
(10) EDWARD H. CRANE DIRECTOR	0.10	X						0.	0.	0.
(11) JENNY KIM DIRECTOR	0.25	X						0.	0.	0.
(12) STEPHEN MODZELEWSKI DIRECTOR	1.00	X						0.	0.	0.
(13) ERIC O'KEEFE DIRECTOR	0.50	X						0.	0.	0.
(14) DANIEL SHUCHMAN DIRECTOR	0.75	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	3,015,831.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 82,780.				
	h Total. Add lines 1a-1f			3,015,831.			
Program Service Revenue	2 a ATTORNEY FEES	Business Code	541100	66,223.	66,223.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		66,223.				
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			379,628.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real 150,998.				
b Less: rental expenses ...		6b	0.				
c Rental income or (loss)		6c	150,998.				
d Net rental income or (loss)				150,998.			150,998.
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities 30,287,106.				
b Less: cost or other basis and sales expenses		7b	30,206,373.				
c Gain or (loss)		7c	80,733.				
d Net gain or (loss)				80,733.			80,733.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS INCOME	Business Code	900099	33,689.	33,689.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			33,689.			
	12 Total revenue. See instructions			3,727,102.	99,912.	0.	611,359.

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	559,003.	518,305.	7,269.	33,429.
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	1,772,367.	1,616,758.	27,728.	127,881.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	16,938.	14,429.	876.	1,633.
9 Other employee benefits	234,948.	215,340.	3,067.	16,541.
10 Payroll taxes	153,196.	139,743.	2,398.	11,055.
11 Fees for services (nonemployees):				
a Management				
b Legal	151,734.	143,167.		8,567.
c Accounting	19,240.		19,240.	
d Lobbying	25,543.	25,543.		
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.)	24,877.	10,743.	2,075.	12,059.
12 Advertising and promotion	8,596.	8,596.		
13 Office expenses	5,303.	4,866.	82.	355.
14 Information technology	15,388.	13,973.	264.	1,151.
15 Royalties				
16 Occupancy	216,145.	196,941.	3,924.	15,280.
17 Travel	127,862.	126,740.	39.	1,083.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	14,222.	14,126.	96.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	56,595.	51,392.	971.	4,232.
23 Insurance	4,683.	4,596.	87.	
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	92,513.	91,441.		1,072.
b MAILING, POSTAGE, AND P	58,400.	51,883.	277.	6,240.
c MISCELLANEOUS	45,115.	40,963.	778.	3,374.
d BUSINESS MEALS	2,330.	2,173.	101.	56.
e All other expenses	3,941.	2,954.	744.	243.
25 Total functional expenses. Add lines 1 through 24e	3,608,939.	3,294,672.	70,016.	244,251.
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 SheetCheck 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	1,099,063.	1	287,140.
	2 Savings and temporary cash investments	250,844.	2	3,024,015.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	119,899.	4	143.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	4,240.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 488,578.		
	b Less: accumulated depreciation	10b 281,313.		
		263,860.	10c	207,265.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	6,119,476.	12	4,334,934.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,309,168.	15	1,128,796.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	9,162,310.	16	8,986,533.	
Liabilities	17 Accounts payable and accrued expenses	216,515.	17	258,201.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,800,911.	25	1,573,539.
	26 Total liabilities. Add lines 17 through 25	2,017,426.	26	1,831,740.
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	7,144,884.	27	7,154,793.
	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	7,144,884.	32	7,154,793.
	33 Total liabilities and net assets/fund balances	9,162,310.	33	8,986,533.

Form 990 (2024)

Part XI Reconciliation of Net AssetsCheck 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	3,727,102.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,608,939.
3	Revenue less expenses. Subtract line 2 from line 1	3	118,163.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,144,884.
5	Net unrealized gains (losses) on investments	5	-108,254.
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	7,154,793.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2024)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
---------------	---

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1** ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s). _____

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2832692.	3231497.	3157682.	3110649.	3015831.	15348351.
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	2832692.	3231497.	3157682.	3110649.	3015831.	15348351.
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)						3716312.
6 Public support. Subtract line 5 from line 4.						11632039.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	2832692.	3231497.	3157682.	3110649.	3015831.	15348351.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	102,248.	57,212.	137,669.	161,162.	530,626.	988,917.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,718.	13,064.	14,680.	17,788.	33,689.	81,939.
11 Total support. Add lines 7 through 10						16419207.
12 Gross receipts from related activities, etc. (see instructions)					12	1,389,589.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	70.84 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	74.58 %
16a 33 1/3% support test - 2024. 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 - 2023. 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 - 2024. 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 - 2023. 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"/>

Schedule A (Form 990) 2024

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, 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)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2024

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 - <i>provide details in Part VI</i>)	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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

Part VI

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

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

Employer identification number

INSTITUTE FOR FREE SPEECH

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	Employer identification number
INSTITUTE FOR FREE SPEECH	20-3676886

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 744,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 497,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 330,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 82,780.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

20-3676886

Part II

[illegible]

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

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

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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

OMB No. 1545-0047

2024

Open to Public
Inspection

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

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

20-3676886

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

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

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

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

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

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

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

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

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

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

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

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

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

5 Enter the names, addresses, and EINs 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) 2024

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)		48,155.	
c Total lobbying expenditures (add lines 1a and 1b)		48,155.	
d Other exempt purpose expenditures		3,608,939.	
e Total exempt purpose expenditures (add lines 1c and 1d)		3,657,094.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		332,855.	
IF the amount on line 1e, column (a) or (b), is:	THEN 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)		83,214.	
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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	286,625.	301,840.	307,385.	332,855.	1,228,705.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,843,058.
c Total lobbying expenditures	19,332.	24,833.	37,916.	48,155.	130,236.
d Grassroots nontaxable amount	71,656.	75,460.	76,846.	83,214.	307,176.
e Grassroots ceiling amount (150% of line 2d, column (e))					460,764.
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2024

SCHEDULE D
(Form 990)

(Rev. December 2024)

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

Open to Public
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

Schedule D (Form 990) (Rev. 12-2024)

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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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:

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		380,653.	184,954.	195,699.
d Equipment		107,925.	96,359.	11,566.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				207,265.

Schedule D (Form 990) (Rev. 12-2024)

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) US TREASURY BONDS	3,605,839.	END-OF-YEAR MARKET VALUE
(B) GOVERNMENT MONEY MARKET		
(C) FUNDS	729,095.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	4,334,934.	

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, line 13, col. (B))		

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) SECURITY DEPOSIT	17,024.
(2) RIGHT OF USE ASSETS	1,111,772.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,128,796.

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) OPERATING LEASE LIABILITIES	1,573,539.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,573,539.

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 ... ☒

Schedule D (Form 990) (Rev. 12-2024)

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	3,775,278.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-108,254.
b	Donated services and use of facilities	2b	156,430.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	48,176.
3	Subtract line 2e from line 1	3	3,727,102.
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	3,727,102.

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

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

1	Total expenses and losses per audited financial statements	1	3,765,369.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	156,430.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	156,430.
3	Subtract line 2e from line 1	3	3,608,939.
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	3,608,939.

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 X, LINE 2:

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

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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.

OMB No. 1545-0047

Open to Public
Inspection

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 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		

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

Schedule J (Form 990) (Rev. 12-2024)

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) ALAN GURA VICE PRESIDENT FOR LITIGATION	(i)	231,444.	0.	0.	7,050.	1,395.	239,889.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHARLES MILLER SENIOR ATTORNEY	(i)	197,888.	0.	0.	6,024.	27,403.	231,315.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ENDEL KOLDE SENIOR ATTORNEY	(i)	195,453.	0.	0.	6,075.	28,665.	230,193.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DAVID KEATING PRESIDENT	(i)	189,806.	0.	0.	6,000.	27,308.	223,114.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BRETT NOLAN SENIOR ATTORNEY	(i)	159,543.	0.	0.	5,000.	24,458.	189,001.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RYAN MORRISON ATTORNEY	(i)	144,864.	0.	0.	4,425.	21,937.	171,226.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) COURTNEY CORBELLO ATTORNEY	(i)	148,684.	3,125.	0.	4,556.	0.	156,365.	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)							

Part III	Supplemental Information
-----------------	---------------------------------

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no vertical margin lines or other markings present. The paper appears to be a standard sheet of notebook paper.

SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

Part II Loans to and/or From Interested Persons

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$

Part III Grants or Assistance Benefiting Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) (Rev. 12-2024)

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

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		82,780.	FAIR 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

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

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

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

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

b If "Yes," describe in Part II.

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

Yes No

30a		X
31		X
32a		X

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

Schedule M (Form 990) 2024

Part II

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

This image shows a full page of blank, lined paper. It features approximately 30 evenly spaced horizontal black lines running across the width of the page. The lines are thin and consistent in thickness. There are no margins, text, or other markings present on the paper.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

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 15:

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

FORM 990, PART VI, 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,WV,WI,UT

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

THE INSTITUTE'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO
THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON
ITS WEBSITE. THE INSTITUTE DOES NOT MAKE ITS GOVERNING DOCUMENTS AND
CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.

FORM 990, PART XII, LINE 2C

THE AUDIT COMMITTEE, COMPOSED OF MEMBERS OF THE BOARD OF DIRECTORS, IS
RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT
OF THE INDEPENDENT AUDIT.

CASES IN LITIGATION PART I

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

THIS CASE IS AN EXCELLENT EXAMPLE OF OUT-OF-CONTROL DONOR DISCLOSURE
MANDATES. THE ALASKA POLICY FORUM (APF) SPENT LESS THAN \$1,000 ON FIVE
MINOR COMMUNICATIONS ON ITS WEBSITE THAT DISCUSSED RANKED-CHOICE VOTING
(RCV). EVEN THOUGH NONE OF THE COMMUNICATIONS MENTIONED A 2020 BALLOT
MEASURE ON RCV, AND SEVERAL DIDN'T EVEN MENTION ALASKA OR THAT
NOVEMBER'S ELECTION, THE ALASKA PUBLIC OFFICES COMMISSION (APOC) RULED

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

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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 REGARDING THIS OUTRAGEOUS DECISION.

THE INSTITUTE CONTINUES TO REPRESENT APF, THE MOST RECENT ACTION BEING AN APPEAL TO THE SUPREME COURT FOR THE STATE OF ALASKA ON JANUARY 5, 2023, AND ORAL ARGUMENTS BEFORE THAT COURT ON SEPTEMBER 6, 2023. WE AWAIT THE COURT'S DECISION.

A VICTORY WOULD SECURE A KEY PRECEDENT TO LIMIT THE SCOPE OF ONE OF THE NATION'S WORST CAMPAIGN FINANCE DONOR DISCLOSURE LAWS AND HELP PRESERVE FIRST AMENDMENT RIGHTS TO ASSEMBLY AND ASSOCIATION.

CASES IN LITIGATION PART II
ALEXANDER, ET AL. V. SUTTON, ET AL. (SCHOOL BOARD CENSORSHIP)

THE FIRST AMENDMENT DOES NOT ALLOW NEW YORK CITY'S DEPARTMENT OF EDUCATION TO FUNCTION AS A DEPARTMENT OF CONFORMITY. BUT THAT'S EXACTLY WHAT'S BEEN HAPPENING IN COMMUNITY EDUCATION COUNCIL (CEC) 14. THERE, CEC 14 LEADERS HAVE PUNISHED AND CHILLED THE SPEECH OF INDIVIDUALS WHO DO NOT CONFORM TO THE PERSONAL POLITICAL VIEWS OF THE BOARD'S LEADERS.

AIDING THEM IN THIS EFFORT IS THE NEW YORK CITY DEPARTMENT OF EDUCATION'S (DOE) REGULATION D-210, WHICH GOVERNS THE SPEECH OF CEC MEMBERS AND MEMBERS OF SIMILAR CITYWIDE ADVISORY BOARDS. THE REGULATION PERMITS ANYONE TO FILE A COMPLAINT THAT THEN TRIGGERS AN INVESTIGATION AND POTENTIAL REMOVAL OF CEC MEMBERS FOR SPEECH THAT OTHERS FIND OFFENSIVE OR DISRESPECTFUL - EVEN SPEECH THAT MAY OCCUR OUTSIDE OF CEC MEETINGS.

IN MARCH 2024, WE FILED A FEDERAL LAWSUIT IN THE U.S. DISTRICT COURT FOR THE EASTERN DISTRICT OF NEW YORK ON BEHALF OF THREE ELECTED PARENT LEADERS, CHALLENGING THE UNCONSTITUTIONAL CONDUCT OF CEC 14 OFFICIALS, AS WELL AS THE DOE'S UNCONSTITUTIONAL POLICIES.

THE LAWSUIT CONTENTS THAT CEC 14 OFFICIALS HAVE UNLAWFULLY EXCLUDED INDIVIDUALS FROM PUBLIC MEETINGS AND BLOCKED CRITICS ON SOCIAL MEDIA, WEAPONIZING THE OFFICIALS' DISDAIN FOR ANYONE WHO MIGHT PUSH BACK AGAINST THEIR IDEOLOGICAL WORLDVIEW. CEC 14'S ACTIONS AND THE D-210 REGULATION HAVE CHILLED AND PUNISHED THE SPEECH OF PARENTS DEBORAH ALEXANDER, NOAH HARLAN, AND MAUD MARON, WHO SERVE AS ELECTED MEMBERS OF OTHER NEW YORK CITY EDUCATIONAL COMMITTEES.

ON SEPTEMBER 3, 2024, A FEDERAL JUDGE GRANTED A PRELIMINARY INJUNCTION IN FAVOR OF THE THREE PARENT LEADERS. THE INJUNCTION BARS ENFORCEMENT OF UNCONSTITUTIONAL SPEECH POLICIES AND PROTECTS THE PARENTS' RIGHT TO SPEAK FREELY AT COUNCIL MEETINGS AND ON SOCIAL MEDIA.

THE COURT'S DECISION PREVENTS NEW YORK CITY EDUCATION OFFICIALS FROM ENFORCING UNCONSTITUTIONAL SPEECH RESTRICTIONS AND ORDERS MAUD MARON'S IMMEDIATE REINSTATEMENT TO COMMUNITY EDUCATION COUNCIL 2 (CEC 2), FROM WHICH SHE WAS REMOVED IN JUNE 2024.

THE LAWSUIT AGAINST THE CITY DEFENDANTS REMAINS ONGOING. A VICTORY IN THIS CASE WOULD PROTECT THE RIGHTS TO FREE SPEECH AND PETITION OF THE

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GOVERNMENT.			

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.

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, ASKED THE COURT TO DECLARE UNCONSTITUTIONAL THE PROHIBITIONS ON PERSONALLY ADDRESSING SCHOOL BOARD MEMBERS AND ON SPEECH DEEMED "PERSONALLY DIRECTED" OR "ABUSIVE," AS WELL AS THE BOARD'S PRACTICE OF DISCRIMINATING BASED ON VIEWPOINT.

IN A DECISIVE AND SIGNIFICANT VICTORY FOR FREE SPEECH, ON OCTOBER 8, 2024, THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT RULED IN FAVOR OF OUR CLIENTS.

IN THE DECISION, THE COURT FOUND THAT MULTIPLE POLICIES RESTRICTING SPEECH AT SCHOOL BOARD MEETINGS VIOLATED THE FIRST AMENDMENT RIGHTS OF PARENTS AND COMMUNITY MEMBERS. WRITING FOR THE MAJORITY, JUDGE GRANT EMPHASIZED: "THE GOVERNMENT HAS RELATIVELY BROAD POWER TO RESTRICT SPEECH IN LIMITED PUBLIC FORUMS BUT THAT POWER IS NOT UNLIMITED. SPEECH RESTRICTIONS MUST STILL BE REASONABLE, VIEWPOINT-NEUTRAL, AND CLEAR ENOUGH TO GIVE SPEAKERS NOTICE OF WHAT SPEECH IS PERMISSIBLE. THE BOARD'S POLICIES FOR PUBLIC PARTICIPATION AT BOARD MEETINGS DID NOT LIVE UP TO THOSE STANDARDS."

THE APPEALS COURT SENT THE CASE BACK DOWN TO THE DISTRICT COURT FOR FURTHER PROCEEDINGS TO RESOLVE THE CASE.

THIS RULING SET A NEW PRECEDENT THAT HELPED PROTECT THE FIRST AMENDMENT

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FREEDOM OF SPEECH AND THE RIGHT TO PETITION. THIS PRECEDENT HAS THE SAME IMPACT IN ALABAMA, FLORIDA, AND GEORGIA (STATES COVERED BY THE 11TH CIRCUIT) THAT A SUPREME COURT PRECEDENT WOULD HAVE NATIONALLY, THEREBY ENHANCING SPEECH RIGHTS FOR NEARLY 40 MILLION AMERICANS. AND IT IS PERSUASIVE AUTHORITY IN EVERY COURT NATIONALLY.

CASES IN LITIGATION PART IV

THE BUCKEYE INSTITUTE V. INTERNAL REVENUE SERVICE (FORCED DONOR DISCLOSURE)

THE INSTITUTE FOR FREE SPEECH REPRESENTS THE BUCKEYE INSTITUTE, AN OHIO-BASED THINK TANK, IN A LAWSUIT CHALLENGING A DECADES-OLD TAX LAW THAT FORCES THE IRS TO DEMAND THAT NONPROFIT CHARITIES HAND OVER THE PRIVATE INFORMATION OF THEIR LARGEST DONORS EVERY YEAR. THE LAWSUIT SAYS THE LAW VIOLATES THE FIRST AMENDMENT, AND THE REQUIREMENT CHILLS FREE SPEECH AND ASSOCIATION.

THE IRS ADMITS THAT IT DOES NOT NEED THESE DONOR RECORDS AND ISSUED A RULE IN 2020 TO STOP COLLECTING THE SAME FROM TAX-EXEMPT GROUPS THAT ARE NOT CLASSIFIED AS SECTION 501(C)(3) NONPROFIT CHARITIES. THE AGENCY ALSO NOTED IN THE RULEMAKING THAT COLLECTING THIS SENSITIVE PERSONAL DATA ON FORM 990 SCHEDULE B "POSES A RISK OF INADVERTENT DISCLOSURE" OF PRIVATE, NON-PUBLIC INFORMATION. EVEN THOUGH THE IRS HAS STATED IN RELATED CONTEXTS THAT IT WOULD PREFER NOT TO COLLECT THIS INFORMATION FROM CHARITIES, FEDERAL LAW STILL REQUIRES IT.

THE LAWSUIT NOTES THAT BUCKEYE'S WORK "WOULD BE SIGNIFICANTLY DAMAGED" IF IT CAN'T MAINTAIN THE CONFIDENTIALITY OF ITS DONOR RELATIONSHIPS, AS BUCKEYE'S SUPPORTERS "RISK RETRIBUTION FROM SOME WHO OPPOSE ITS MISSION." THE RECENT LEAK TO PROPUBLICA OF "A VAST TROVE OF IRS DATA ON THE TAX RETURNS OF THOUSANDS" OF INDIVIDUAL TAXPAYERS, ALONG WITH OTHER IRS LEAKS, UNDERSTANDABLY GIVES FINANCIAL SUPPORTERS OF CERTAIN CHARITIES, INCLUDING BUCKEYE, JUSTIFIED PAUSE.

THE U.S. SUPREME COURT HAS ALREADY STRUCK DOWN A SIMILAR DISCLOSURE MANDATE IN THE LANDMARK 2021 CASE AMERICANS FOR PROSPERITY FOUNDATION V. BONTA (AFPF) BECAUSE THE GOVERNMENT MUST CONSIDER "THE POTENTIAL FOR FIRST AMENDMENT HARMS BEFORE REQUIRING THAT ORGANIZATIONS REVEAL SENSITIVE INFORMATION ABOUT THEIR MEMBERS AND SUPPORTERS."

IN NOVEMBER 2023, THE JUDGE DENIED THE GOVERNMENT'S MOTIONS FOR SUMMARY JUDGMENT AND DISMISSAL. THE JUDGE AGREED WITH OUR ARGUMENTS THAT THE APPROPRIATE STANDARD IS EXACTING SCRUTINY UNDER AFPF AND ORDERED A TRIAL TO RESOLVE DISPUTED FACTS IN THE CASE. THE JUDGE'S RULING THAT THE EXACTING SCRUTINY STANDARD APPLIES IN THE CASE SIGNIFICANTLY BOOSTS OUR CLIENT'S CHANCES OF WINNING.

THE GOVERNMENT REQUESTED PERMISSION FROM THE JUDGE TO FILE AN INTERLOCUTORY APPEAL ON THE EXACTING SCRUTINY STANDARD WITH THE U.S. COURT OF APPEALS FOR THE SIXTH CIRCUIT. ON FEBRUARY 26, 2024, THE JUDGE GAVE PERMISSION FOR THE APPEAL, AND THE GOVERNMENT'S PETITION FOR PERMISSION TO APPEAL WAS FILED WITH THE SIXTH CIRCUIT ON MARCH 7, 2024. THAT PETITION WAS STILL PENDING AS OF DECEMBER 31, 2024.

A VICTORY IN THIS CASE WOULD HELP PROTECT THE PRIVACY OF NONPROFIT DONORS AND THE RIGHT TO ASSEMBLY UNDER THE FIRST AMENDMENT.

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CASES IN LITIGATION PART V

DINNER TABLE ACTION, ET AL. V. SCHNEIDER, ET AL.

A FEDERAL LAWSUIT SEEKS TO STOP A 2024 BALLOT INITIATIVE FROM PLACING UNCONSTITUTIONAL LIMITS ON MAINERS' FREE SPEECH RIGHTS.

THE DECEMBER 2024 SUIT CHALLENGES MAINE'S NEWLY ENACTED RESTRICTIONS ON CONTRIBUTIONS TO INDEPENDENT EXPENDITURE GROUPS, SOMETIMES CALLED "SUPER PACS." THE LAWSUIT ALSO CHALLENGES AS UNCONSTITUTIONAL THE REQUIREMENTS THAT FORCE THE DISCLOSURE OF ALL DONORS WHO CONTRIBUTE TOWARD INDEPENDENT EXPENDITURES, REGARDLESS OF THE AMOUNT.

QUESTION 1, PASSED BY VOTERS IN 2024, IMPOSES A \$5,000 LIMIT ON CONTRIBUTIONS TO SUCH GROUPS. THE MEASURE - ALSO KNOWN AS THE "ACT TO LIMIT CONTRIBUTIONS TO POLITICAL ACTION COMMITTEES THAT MAKE INDEPENDENT EXPENDITURES" - DIRECTLY CONTRADICTS ESTABLISHED U.S. SUPREME COURT PRECEDENT, AS WELL AS NUMEROUS SUBSEQUENT DECISIONS BY MULTIPLE FEDERAL COURTS OF APPEAL.

A VICTORY WOULD PROTECT RIGHTS TO FREE SPEECH AND ASSOCIATION.

CASES IN LITIGATION PART VI

FELLERS, ET AL. V. KELLEY, ET AL.

A SILENT PROTEST IN SUPPORT OF GIRLS' SPORTS LED BOW (NH) HIGH SCHOOL OFFICIALS TO THREATEN ARRESTS AND BAN DISSENTERS FROM SCHOOL GROUNDS. NOW, THREE PARENTS AND A GRANDFATHER ARE FIGHTING BACK AGAINST THE OFFICIALS WHO TRAMPLED ON THEIR FIRST AMENDMENT RIGHTS AND THE POLICIES THOSE OFFICIALS WEAPONIZED TO DO IT.

THE LAWSUIT, FILED IN THE U.S. DISTRICT COURT FOR THE DISTRICT OF NEW HAMPSHIRE IN SEPTEMBER 2024, ALLEGES THAT THE DEFENDANTS VIOLATED THE PLAINTIFFS' FIRST AMENDMENT RIGHTS BY BANNING THEM FROM SCHOOL GROUNDS AND EVENTS FOR WEARING PINK "XX" WRISTBANDS AS A FORM OF SILENT PROTEST DURING THE BOW HIGH SCHOOL GIRLS' SOCCER GAME. THE PLAINTIFFS WORE THE WRISTBANDS TO PROTEST THE POLICY THAT ALLOWED A BIOLOGICAL MALE TO PLAY ON THE OPPOSING GIRLS' SOCCER TEAM.

SCHOOL OFFICIALS, ALONG WITH A POLICE OFFICER, CONFRONTED THE PARENTS DURING THE GAME, DEMANDING THAT THEY REMOVE THE WRISTBANDS OR LEAVE. WHEN THE PLAINTIFFS REFUSED, CITING THEIR FIRST AMENDMENT RIGHTS, THEY WERE THREATENED WITH ARREST FOR TRESPASSING. THE REFEREE THEN STOPPED THE GAME AND SAID THAT BOW HIGH SCHOOL WOULD FORFEIT IF THE PLAINTIFFS DID NOT REMOVE THEIR WRISTBANDS.

FOLLOWING THE INCIDENT, PLAINTIFFS RECEIVED "NO TRESPASS ORDERS" BANNING THEM FROM SCHOOL GROUNDS AND EVENTS. THESE ORDERS PREVENTED THE PARENTS FROM ATTENDING THEIR CHILDREN'S GAMES AND SCHOOL EVENTS, AS WELL AS FROM PERFORMING ROUTINE ACTIVITIES LIKE PICKING UP THEIR CHILDREN FROM AFTER-SCHOOL PRACTICES, SIGNIFICANTLY DISRUPTING FAMILY LIFE.

THE PLAINTIFFS ASKED THE COURT TO ENJOIN THE SCHOOL FROM UNCONSTITUTIONALLY USING SCHOOL POLICIES AS A PRETENSE TO RESTRICT NON-DISRUPTIVE EXPRESSION OF POLITICAL OR SOCIAL VIEWS AT

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EXTRACURRICULAR EVENTS, SUCH AS SILENTLY WEARING WRISTBANDS OR DISPLAYING SIGNS IN THE PARKING LOT IN SUPPORT OF PROTECTING WOMEN'S SPORTS FOR BIOLOGICALLY FEMALE ATHLETES. THE SUIT ALSO SEEKS TO ALLOW THE PLAINTIFFS TO ATTEND THEIR CHILDREN'S SCHOOL EVENTS, INCLUDING THE ONGOING SOCCER SEASON, AND SILENTLY EXPRESS THEIR VIEWS ON POLITICAL AND SOCIAL ISSUES, INCLUDING PROTECTING WOMEN'S SPORTS.

A VICTORY IN THIS SUIT WOULD HELP PRESERVE THE RIGHT TO PROTEST AND THE FIRST AMENDMENT RIGHT TO ASSEMBLE.

CASES IN LITIGATION PART VII

FRESH VISION OP, INC., ET AL. V. SKOGLUND, ET AL. (DONOR DISCLOSURE AND VAGUE CAMPAIGN FINANCE LAW)

IN JUNE 2024, WE FILED A FEDERAL LAWSUIT IN THE U.S. DISTRICT COURT FOR THE DISTRICT OF KANSAS TO PROTECT FRESH VISION OP'S RIGHT TO SPEAK WITHOUT FEAR OF PROSECUTION. FRESH VISION IS A GRASSROOTS NONPROFIT PROMOTING ITS ISSUE AGENDA IN OVERLAND PARK.

THE LAWSUIT CHALLENGES TWO PROVISIONS OF KANSAS LAW. THE FIRST IS THE DEFINITION OF "POLITICAL COMMITTEE." STATE LAW IMPROPERLY EXTENDS THIS DEFINITION TO GROUPS FOR WHOM URGING VOTERS TO ELECT A CANDIDATE IS ONLY AN INCIDENTAL PURPOSE OF ITS ACTIVITIES RATHER THAN THE MAJOR PURPOSE OF THE GROUP.

THE SECOND IS THE STATE'S EXTREMELY LOW \$100 THRESHOLD FOR TRIGGERING BURDENSOME REPORTING REQUIREMENTS, WHICH INCLUDES THE THREAT OF JAIL TIME FOR FAILURE TO COMPLY. EVEN A SMALL MAILING OR A FEW YARD SIGNS COULD EASILY SURPASS THE \$100 THRESHOLD. THAT WOULD EFFECTIVELY TRANSFORM A SMALL GROUP OF CITIZENS INTO A POLITICAL ACTION COMMITTEE AS FAR AS THE STATE IS CONCERNED.

THE STATE CLAIMED THAT FRESH VISION WAS REQUIRED TO REGISTER AS A POLITICAL COMMITTEE AND COMPLY WITH A HOST OF ONEROUS REGULATIONS AND DONOR REPORTING REQUIREMENTS THAT WOULD HAVE THREATENED ITS EXISTENCE. FEARING FURTHER ENFORCEMENT ACTIONS, FRESH VISION SUSPENDED ITS ACTIVITIES. NOW, THE GROUP WANTS TO RESUME ITS COMMUNITY ADVOCACY BUT FEARS THAT DOING SO WILL TRIGGER A NEW THREAT OF HEFTY FINES AND JAIL TIME AND FORCE THE DISCLOSURE OF ITS DONORS' IDENTITIES.

IN A DECISIVE EARLY RULING IN JULY 2024, A FEDERAL COURT GRANTED A TEMPORARY RESTRAINING ORDER (TRO) IN FAVOR OF OUR CLIENT BASED ON AN OVERLY BROAD DEFINITION OF "POLITICAL COMMITTEE." THE TRO ALLOWED FRESH VISION OP TO RESUME ITS COMMUNITY ADVOCACY ACTIVITIES WITHOUT FEAR OF BEING REGULATED AS A POLITICAL COMMITTEE.

A COMBINED HEARING ON THE PRELIMINARY INJUNCTION AND A TRIAL ON THE MERITS OF THE CASE OCCURRED IN OCTOBER 2024. THE LAWSUIT ASKS THE COURT TO DECLARE THE CHALLENGED LAWS UNCONSTITUTIONAL AND BLOCK THEIR ENFORCEMENT.

A VICTORY IN THIS CASE WOULD PROTECT COMMUNITY ADVOCACY AND THE RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART VIII

GAYS AGAINST GROOMERS, ET AL. V. GARCIA, ET AL. (VIEWPOINT-BASED

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DISCRIMINATION)

COLORADO LEGISLATORS' RECENT ACTIONS TO SUPPRESS AND CHILL SPEECH DURING PUBLIC COMMENT TIME ON HB24-1071, DUBBED "TIARA'S LAW," REPRESENT AN ALARMING ASSAULT ON FREE SPEECH.

TRANS IDEOLOGY REQUIRES ADHERENTS TO USE A TRANS-IDENTIFYING PERSON'S PREFERRED PRONOUNS AND ADOPTED TRANS NAME. DOING OTHERWISE IS CALLED "MISGENDERING" OR "DEADNAMING." DURING 2024 HEARINGS ON WHAT ITS SPONSORS CALL "TIARA'S LAW," CERTAIN LEGISLATORS REQUIRED THAT ALL SPEAKERS REFRAIN FROM MISGENDERING OR DEADNAMING AND ENGAGE ONLY IN "RESPECTFUL DISCOURSE." SPEAKERS WHO FAILED TO COMPLY WERE INTERRUPTED, CUT OFF, AND PREVENTED FROM EXPRESSING THEIR OPINIONS.

IN APRIL 2024, WE FILED A FEDERAL LAWSUIT IN THE U.S. DISTRICT COURT FOR THE DISTRICT OF COLORADO ON BEHALF OF THE GROUP GAYS AGAINST GROOMERS, THE ROCKY MOUNTAIN WOMEN'S NETWORK, AND INDIVIDUALS FROM THOSE GROUPS AFFECTED BY THIS ATTEMPT TO SHUT DOWN DEBATE OVER TRANSGENDER LEGISLATION.

THE BILL WAS INFORMALLY NAMED FOR DUANE POWELL (A.K.A. DUANE KELLEY), WHO GOES BY THE TRANS NAME OF "TIARA LATRICE KELLEY." THE PLAINTIFFS SAY THAT POWELL IS A CONVICTED FELON WITH A LENGTHY CRIMINAL RECORD AND OPPOSED HB24-1071 BECAUSE IT WILL FACILITATE NAME CHANGES FOR TRANSGENDER FELONS LIKE POWELL. THE BILL SPARKED SIGNIFICANT PUBLIC DEBATE, AS NAME CHANGES CAN MAKE IT EASIER FOR FELONS TO HIDE THEIR CRIMINAL PAST AND MIGHT MAKE IT EASIER FOR THEM TO VICTIMIZE CHILDREN OR OTHER VULNERABLE POPULATIONS.

DURING LEGISLATIVE COMMITTEE HEARINGS ON THE PROPOSED LAW, SOME SPONSORS OF THE BILL AND THEIR LEGISLATIVE ALLIES USED VIEWPOINT-BASED SPEECH RESTRICTIONS TO CENSOR THE SPEECH OF PLAINTIFFS DR. RICH GUGGENHEIM OF THE ORGANIZATION GAYS AGAINST GROOMERS AND CHRISTINA GOEKE OF THE ROCKY MOUNTAIN WOMEN'S NETWORK.

ON NOVEMBER 27, 2024, THE JUDGE GRANTED THE DEFENDANT'S MOTION TO DISMISS, AND WE FILED A NOTICE OF APPEAL TO THE U.S. COURT OF APPEALS FOR THE TENTH CIRCUIT ON THE SAME DAY.

A VICTORY WOULD PRESERVE THE RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART IX

GILLEY V. STABIN (UNIVERSITY OF OREGON TWITTER BLOCK OF A PROFESSOR)

PORTLAND STATE UNIVERSITY PROFESSOR BRUCE GILLEY FILED A FEDERAL LAWSUIT AGAINST AN OFFICER IN THE UNIVERSITY OF OREGON'S DIVISION OF EQUITY AND INCLUSION AFTER BEING BLOCKED BY THE DIVISION'S OFFICIAL TWITTER (NOW X) ACCOUNT, @UOEQUITY, FOR SEEMINGLY NO REASON OTHER THAN HIS VIEWPOINT. GILLEY HAD QUOTE-TWEETED A MESSAGE FROM @UOEQUITY PROMOTING A "RACISM INTERRUPTER" AND CHIMED IN WITH HIS OWN: "ALL MEN ARE CREATED EQUAL." THAT, APPARENTLY, WAS ENOUGH TO EARN A BLOCK FROM THE ACCOUNT'S MANAGER.

THE LAWSUIT BY OUR ATTORNEYS EXPLAINS THAT THE INTERACTIVE PORTIONS OF THE @UOEQUITY TWITTER ACCOUNT, WHERE USERS CAN POST REPLIES TO ITS TWEETS, ARE DESIGNATED PUBLIC FORUMS UNDER THE FIRST AMENDMENT, WHERE

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STATE ACTORS MAY NOT DISCRIMINATE BASED ON VIEWPOINT. THE DIVISION OF EQUITY AND INCLUSION ALSO HAS NO POLICY GOVERNING HOW USERS ARE BLOCKED FROM ITS SOCIAL MEDIA PAGES.

IN A DECISIVE WIN FOR FREE SPEECH, THE U.S. DISTRICT COURT FOR THE DISTRICT OF OREGON GRANTED OUR REQUEST FOR A PRELIMINARY INJUNCTION IN JULY 2024, PROTECTING GILLEY'S RIGHT TO INTERACT WITH @UOEQUITY WITHOUT HIS SPEECH BEING BLOCKED, MUTED, OR CENSORED.

THE COURT'S DECISION PREVENTS THE COMMUNICATIONS MANAGER OF THE UNIVERSITY OF OREGON'S DIVISION OF EQUITY AND INCLUSION FROM BLOCKING GILLEY OR HIDING HIS POSTS FOR BEING "HATEFUL," "RACIST," "OFFENSIVE," OR "OFF-TOPIC." THIS RULING COMES AFTER THE NINTH CIRCUIT VACATED A PREVIOUS DENIAL OF THE PRELIMINARY INJUNCTION IN MARCH 2024.

THE COURT REJECTED THE UNIVERSITY OF OREGON'S ARGUMENTS THAT RECENT CHANGES IN STAFFING AND OVERSIGHT MADE AN INJUNCTION UNNECESSARY. INSTEAD, THE OPINION EMPHASIZED THE IMPORTANCE OF PREVENTING POTENTIAL FIRST AMENDMENT VIOLATIONS. LITIGATION CONTINUES TO FULLY RESOLVE THE CASE.

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

CASES IN LITIGATION PART X

INSTITUTE FOR FREE SPEECH V. J.R. JOHNSON, ET AL. (BAN ON PRO BONO LITIGATION)

THE U.S. SUPREME COURT HAS LONG RECOGNIZED THAT THE FIRST AMENDMENT ALLOWS PRO BONO LAWYERS TO ASSOCIATE WITH CLIENTS TO LITIGATE CIVIL RIGHTS CLAIMS AGAINST THE GOVERNMENT. IT SHOULDN'T MATTER WHETHER FREE LEGAL SERVICES HAPPEN TO BE OFFERED BY A NONPROFIT CORPORATION.

UNFORTUNATELY, THE TEXAS ETHICS COMMISSION (TEC) DISAGREES.

SO, WE'VE FILED A FEDERAL LAWSUIT AGAINST THE TEC'S COMMISSIONERS AND EXECUTIVE DIRECTOR OVER THE TEC'S BAN ON PRO BONO LEGAL SERVICES FOR CANDIDATES AND POLITICAL COMMITTEES WHO WISH TO CHALLENGE THE CONSTITUTIONALITY OF TEXAS CAMPAIGN FINANCE LAWS AND TEC REGULATIONS. THIS BAN STOPS ORGANIZATIONS LIKE THE INSTITUTE FOR FREE SPEECH FROM ADVOCATING FOR THE CIVIL RIGHTS OF SUCH CLIENTS, IMPOSING STIFF CIVIL AND CRIMINAL PENALTIES FOR VIOLATIONS.

TEXAS LAW PROHIBITS CORPORATIONS INCLUDING NONPROFITS LIKE OURS FROM MAKING "IN-KIND CONTRIBUTIONS" TO CANDIDATES AND POLITICAL COMMITTEES. THE TEC RECENTLY INTERPRETED THIS BAN TO EXTEND TO PRO BONO LITIGATION SERVICES, EVEN WHEN SUCH SERVICES ONLY AIM TO CHALLENGE THE CONSTITUTIONALITY OF STATE LAWS.

ON AUGUST 30, 2024, THE JUDGE GRANTED THE DEFENDANTS' MOTION TO DISMISS. ON NOVEMBER 27, 2024, WE FILED A NOTICE OF APPEAL TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT.

TEXAS ESSENTIALLY BARS THE COURTHOUSE DOORS TO GROUPS LIKE OURS AND THE CLIENTS WE SEEK TO REPRESENT, PREVENTING CHALLENGES TO UNCONSTITUTIONAL LAWS. IN ADDITION, FEDERAL LAW GUARANTEES A REMEDY FOR CIVIL RIGHTS

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VIOLATIONS. BUT THIS STATE-IMPOSED RULE INTERFERES WITH THAT FEDERAL LAW. A VICTORY IN THIS CASE WOULD SUPPORT THE FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION.

CASES IN LITIGATION PART XI

JOHNSON V. FLIGER (FORMERLY JOHNSON V. WATKIN) (FORCED ALLEGIANCE TO AN IDEOLOGY)

IN 2023, THE CALIFORNIA COMMUNITY COLLEGES BOARD OF GOVERNORS ISSUED A PERVERSIVE SET OF GUIDELINES THAT FORCE FACULTY TO EMBRACE AN "ANTI-RACIST" IDEOLOGY, VIOLATING FUNDAMENTAL FIRST AMENDMENT RIGHTS. PARTICIPATION IN THE STATE'S ALL-ENCOMPASSING POLITICAL PROGRAM IS NOW REQUIRED "TO TEACH, WORK, OR LEAD WITHIN CALIFORNIA'S COMMUNITY COLLEGES," COMPLETE WITH EXPLICIT DEMANDS BY THE STATE TO ENGAGE IN PROFESSIONAL PRACTICES THAT EMBRACE THIS IDEOLOGY.

OUR CLIENT, PROFESSOR JOHNSON, IS A FULL-TIME PROFESSOR OF HISTORY AT BAKERSFIELD COLLEGE (BC). HE IS ALSO THE FACULTY LEAD FOR THE RENEGADE INSTITUTE FOR LIBERTY (RIFL), A GROUP OF BC FACULTY MEMBERS WHO VALUE GENUINE ACADEMIC FREEDOM, FREE SPEECH, AND CRITICAL THINKING.

UNFORTUNATELY FOR PROFESSOR JOHNSON AND HIS COLLEAGUES, THE BC ADMINISTRATION TREATS INDEPENDENT THOUGHT AS A PUNISHABLE OFFENSE. THE KERN COMMUNITY COLLEGE DISTRICT (KCCD), WHICH OPERATES BC, VIEWS THE EXPRESSION OF DISFAVORED VIEWPOINTS AS GROUNDS FOR TERMINATION AND HAS WEAPONIZED A BROAD "CIVILITY" REQUIREMENT AGAINST DISSENTING VOICES. AND BC HAS CLARIFIED THAT IT EXPECTS THE FACULTY TO ADHERE TO ITS "ANTI-RACISM" IDEOLOGY.

THE COLLEGE DISTRICT'S BOARD OF TRUSTEES EXEMPLIFIED THIS TOXIC, ANTI-SPEECH ATMOSPHERE, WITH ONE OF THEM EVEN SAYING PUBLICLY OF THOSE WHO SPEAK OUT, "THEY'RE IN THAT FIVE PERCENT THAT WE HAVE TO CONTINUE TO CULL. GOT THEM IN MY LIVESTOCK OPERATION, AND THAT'S WHY WE PUT A ROPE ON SOME OF THEM AND TAKE THEM TO THE SLAUGHTERHOUSE."

PROFESSOR JOHNSON DISAGREED WITH BC'S POLITICAL PREFERENCES WHEN HE QUESTIONED A COLLEAGUE'S ANTI-AMERICAN VIEWS ON RIFL'S FACEBOOK PAGE. THE EXCHANGE LED TO AN ADMINISTRATIVE COMPLAINT FOR "HARASSMENT" AND "BULLYING" THAT NECESSITATED THE RESOLUTION OF 29 ALLEGATIONS. AFTER A FIVE-MONTH ORDEAL THAT REQUIRED PROFESSOR JOHNSON TO RETAIN LEGAL COUNSEL, THE ADMINISTRATION FINALLY CLEARED HIM, BUT WITH A WARNING THAT IT WOULD CONTINUE TO INVESTIGATE ALLEGED MISCONDUCT.

BC ADMINISTRATORS HAVE SENT AN UNMISTAKABLE MESSAGE: ANYONE WHO DARES COMMIT WRONGTHINK AGAINST THE STATE-APPROVED IDEOLOGY - OR WHO CHALLENGES OTHER FACULTY WHO PROMOTE IT - CAN HAVE THEIR CAREERS SIDETRACKED OR RUINED.

THAT'S WHAT HAPPENED TO PROFESSOR JOHNSON'S RIFL FACULTY LEAD PREDECESSOR, PROFESSOR MATTHEW GARRETT. THE ADMINISTRATION TERMINATED GARRETT AFTER HE SPOKE OUT PUBLICLY AGAINST BC'S PREFERRED VIEWS, INCLUDING WRITING AN OP-ED PUBLISHED IN THE LOCAL NEWSPAPER, APPEARING ON A RADIO SHOW, GIVING MEDIA INTERVIEWS, AND POSTING ONLINE COMMENTS.

THE LAWSUIT ASKS THAT ADMINISTRATORS BE ENJOINED FROM INVESTIGATING OR

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DISCIPLINING PROFESSOR JOHNSON FOR OFFERING HIS VIEWPOINTS AND SEEKS TO PREVENT OFFICIALS FROM DEMANDING THAT FACULTY ADVANCE AND TEACH THE STATE'S OFFICIAL DEIA IDEOLOGY. THE LAWSUIT ALSO CHALLENGES THE CONSTITUTIONALITY OF THESE NEW STATEWIDE GUIDELINES TO HELP PROTECT THE RIGHTS OF JOHNSON AND OTHER FACULTY MEMBERS ACROSS CALIFORNIA FROM THESE NEW REQUIREMENTS. THE RULE AFFECTS ALL 116 CALIFORNIA COMMUNITY COLLEGES SERVING 1.9 MILLION STUDENTS.

IN NOVEMBER 2023, MAGISTRATE JUDGE CHRISTOPHER D. BAKER ISSUED A REPORT AND RECOMMENDATION (R&R) SUPPORTING PROFESSOR JOHNSON'S LAWSUIT, IN WHICH HE NOTED THAT "CALIFORNIA'S GOAL OF PROMOTING [DEIA] IN PUBLIC UNIVERSITIES DOES NOT GIVE IT THE AUTHORITY TO INVALIDATE PROTECTED EXPRESSIONS OF SPEECH." THE R&R FOUND THAT IT IS LIKELY THAT PROFESSOR JOHNSON HAS STANDING TO PURSUE SUCH A SUIT, IS HARMED BY THE POLICIES AND PRACTICES IN QUESTION, AND THAT AN INJUNCTION IS AN APPROPRIATE REMEDY FOR THE STATE'S UNCONSTITUTIONAL SUPPRESSION AND PUNISHMENT OF PROFESSOR JOHNSON.

THE JUDGE RECOMMENDED BLOCKING CALIFORNIA COMMUNITY COLLEGES CHANCELLOR SONYA CHRISTIAN AND KERN COMMUNITY COLLEGE DISTRICT TRUSTEES FROM ENFORCING MANDATORY (DEIA) POLICIES AGAINST JOHNSON WHEN HE SPEAKS AS A PRIVATE CITIZEN OR THROUGH HIS TEACHING AND SCHOLARSHIP. THIS STRONG RECOMMENDATION IS NOW BEFORE THE DISTRICT COURT JUDGE FOR REVIEW AND A FINAL DECISION BY THE COURT.

UNFORTUNATELY, ON SEPTEMBER 23, 2024 THE DISTRICT COURT JUDGE DECLINED TO ADOPT THE REPORT AND RECOMMENDATION AND GRANTED THE DEFENDANTS' MOTION TO DISMISS. AN APPEAL WAS FILED WITH THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT.

SUCCESS IN THIS CASE WOULD PROTECT THE RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART XII LOPEZ V. GRISWOLD (CONTRIBUTION LIMITS)

THE NATION'S MOST RESTRICTIVE LIMIT ON DONATIONS TO LEGISLATIVE CANDIDATES IS IN FEDERAL COURT. TWO COLORADO CANDIDATES AND A CITIZEN WHO WISHES TO SUPPORT CANDIDATES CHALLENGED COLORADO'S LIMITS ON INDIVIDUAL DONORS AS UNCONSTITUTIONALLY LOW.

INDIVIDUALS IN COLORADO ARE LIMITED TO GIVING \$625 PER ELECTION TO A CANDIDATE FOR GOVERNOR AND \$200 PER ELECTION TO A CANDIDATE FOR THE COLORADO SENATE OR HOUSE OF REPRESENTATIVES. THE LIMIT FOR STATEWIDE CANDIDATES IS PERIODICALLY ADJUSTED BUT LAGS BEHIND INFLATION, WHILE THE \$200 LIMIT TO LEGISLATIVE CANDIDATES SAT UNCHANGED BETWEEN 2002 AND 2022. THESE LOW LIMITS PREVENT CANDIDATES FROM EFFECTIVELY COMMUNICATING WITH VOTERS IN THEIR DISTRICTS.

IN ADDITION TO SETTING ITS LIMITS TOO LOW, COLORADO LAW PUNISHES CANDIDATES WHO CHOOSE TO FULLY EXERCISE THEIR RIGHT TO PROMOTE THEIR CAMPAIGNS. CANDIDATES WHO AGREE TO LIMIT THEIR CAMPAIGN SPENDING ARE PERMITTED TO RAISE CONTRIBUTIONS TWICE THE SIZE OF OPPONENTS WHO REFUSE.

A 2018 STUDY BY THE INSTITUTE FOR FREE SPEECH FOUND THAT COLORADO'S CONTRIBUTION LIMITS FOR INDIVIDUAL DONORS WERE THE MOST RESTRICTIVE IN

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THE NATION AFTER ACCOUNTING FOR POPULATION AND DISTRICT SIZE. LOW CONTRIBUTION LIMITS ARE ESPECIALLY HARMFUL TO CANDIDATES IN MAJOR MEDIA MARKETS LIKE DENVER AND NEW CANDIDATES AND CHALLENGERS WHO HAVE NOT YET ESTABLISHED NAME RECOGNITION WITH VOTERS. INCUMBENTS, BY CONTRAST, ENTER CAMPAIGNS WITH NUMEROUS ADVANTAGES THAT MAKE IT EASIER TO FOREGO LARGE CONTRIBUTIONS.

COLORADO VOTERS DESERVE TO HEAR FROM THE CANDIDATES ON THEIR BALLOT. COLORADO CHALLENGER CANDIDATES DESERVE A FAIR OPPORTUNITY TO COMPETE AGAINST WELL-KNOWN INCUMBENTS. THE STATE'S LOW CONTRIBUTION LIMITS UNDERMINE THESE BASIC DEMOCRATIC VALUES AND SHOULD BE STRUCK DOWN UNDER THE FIRST AMENDMENT.

A SIX-DAY TRIAL WAS HELD IN THE SUMMER OF 2024, AND POST-TRIAL BRIEFING WAS COMPLETED ON NOVEMBER 12, 2024.

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

CASES IN LITIGATION PART XIII

LOWERY V. MILLS (FORMERLY LOWERY V. HARTZELL) (FORCED ALLEGIANCE TO AN IDEOLOGY)

A FINANCE PROFESSOR SUED OFFICIALS AT THE UNIVERSITY OF TEXAS AT AUSTIN (UT) WHO THREATENED TO PUNISH HIM FOR HIS CRITICISM OF THE UNIVERSITY BY THREATENING HIS JOB, REDUCING HIS PAY, AND REMOVING HIS AFFILIATION WITH UT'S SALEM CENTER.

IN A COMPLAINT FILED IN THE AUSTIN FEDERAL COURT, DR. RICHARD LOWERY, AN ASSOCIATE PROFESSOR OF FINANCE AT THE MCCOMBS SCHOOL OF BUSINESS AT UT-AUSTIN, SAID THE OFFICIALS AT THE STATE'S FLAGSHIP UNIVERSITY VIOLATED HIS CONSTITUTIONAL RIGHT TO CRITICIZE GOVERNMENT OFFICIALS. THE LAWSUIT ALSO CLAIMS THE UT ADMINISTRATION HARMED HIS RIGHT TO ACADEMIC FREEDOM AFTER HE PUBLICLY QUESTIONED THE UT ADMINISTRATION'S APPROACHES TO CRITICAL RACE THEORY, AFFIRMATIVE ACTION, ACADEMIC FREEDOM, COMPETENCE-BASED PERFORMANCE MEASURES, AND THE FUTURE OF CAPITALISM.

ONE KEY TARGET OF PROF. LOWERY'S CRITIQUES WAS THE UT ADMINISTRATION'S USE OF DIVERSITY, EQUITY, AND INCLUSION (DEI) REQUIREMENTS TO FILTER OUT COMPETENT ACADEMICS WHO DISSENT FROM THE DEI IDEOLOGY.

FEARING RETRIBUTION, LOWERY BEGAN SELF-CENSORING. HE LOCKED HIS TWITTER ACCOUNT, WHICH HID IT FROM THE GENERAL PUBLIC. HE ALSO STOPPED USING TWITTER ENTIRELY AND HAS CURTAILED HIS PUBLIC SPEECH CRITICAL OF THE UT ADMINISTRATION.

THE LAWSUIT ASKS THE COURT TO BAR UT OFFICIALS FROM THREATENING OR ACTING ON THE THREATS MADE TO LOWERY FOR HIS PROTECTED SPEECH, DECLARE THAT THE THREATS AGAINST LOWERY AMOUNTED TO UNCONSTITUTIONAL STATE ACTION DESIGNED TO CHILL LOWERY'S PROTECTED SPEECH AND RETALIATE AGAINST HIM, AND AWARD COSTS AND ATTORNEY'S FEES AS PROVIDED BY FEDERAL LAW.

ON OCTOBER 2, 2024, THE JUDGE GRANTED THE DEFENDANTS' MOTION TO DISMISS. AN APPEAL WAS FILED WITH THE UNITED STATES COURT OF APPEALS

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INSTITUTE FOR FREE SPEECH FOR THE FIFTH CIRCUIT, AND THE CASE IS ONGOING.	20-3676886

A VICTORY WOULD PROTECT THE FIRST AMENDMENT RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART XIV

MOMS FOR LIBERTY - WILSON COUNTY, TN V. WILSON COUNTY BOARD OF
EDUCATION (SCHOOL BOARD CENSORSHIP)

THE INSTITUTE FOR FREE SPEECH REPRESENTS A GROUP OF WILSON COUNTY MOMS
FILING A FEDERAL LAWSUIT AGAINST THE WILSON COUNTY BOARD OF EDUCATION
FOR VIOLATING THEIR FIRST AMENDMENT RIGHT TO SPEAK AT THE BOARD'S
PUBLIC MEETINGS.

WHEN ROBIN LEMONS DECIDED TO SPEAK TO THE WILSON COUNTY SCHOOL BOARD IN
2022 ABOUT HOW SCHOOL OFFICIALS IGNORED AND MISHANDLED AN ALLEGATION OF
SEXUAL MISCONDUCT INVOLVING HER FOURTH-GRADE DAUGHTER, SHE WORRIED THE
SCHOOL BOARD MIGHT CENSOR HER. SHE WAS RIGHT.

AS SOON AS SHE STARTED CRITICIZING THE SCHOOL DIRECTOR DURING THE
OCTOBER 3, 2022, MEETING, BOARD CHAIRMAN JAMIE FAROUGH TOLD LEMONS TO
"STOP TALKING." FAROUGH CUT HER OFF BECAUSE SHE HAD NOT ANNOUNCED HER
HOME ADDRESS TO THE CROWD - A WIDELY IGNORED RULE THAT THE SCHOOL BOARD
DID NOT ENFORCE AGAINST ANY OTHER SPEAKER THAT YEAR. LEMONS COMPLIED
WITH THE REQUEST, BUT NOW IS A PLAINTIFF IN A FEDERAL LAWSUIT AGAINST
THE WILSON COUNTY BOARD OF EDUCATION FOR VIOLATING HER FIRST AMENDMENT
RIGHTS. THE WILSON COUNTY CHAPTER OF MOMS FOR LIBERTY AND ITS CHAIR,
AMANDA DUNAGAN-PRICE, JOIN HER AS PLAINTIFFS IN THE CASE.

THE MOMS CHALLENGE THREE POLICIES THAT VIOLATE THE FIRST AMENDMENT,
INCLUDING THE BOARD'S REQUIREMENT THAT SPEAKERS PUBLICLY ANNOUNCE THEIR
HOME ADDRESS BEFORE SPEAKING. THIS RULE - WHICH THE BOARD SELECTIVELY
ENFORCED AGAINST LEMONS - EXPOSES SPEAKERS, THEIR HOMES, AND THEIR
FAMILIES TO POTENTIAL HARASSMENT OR REPRISALS IF THEIR SPEECH IS
UNPOPULAR.

THE MOMS ALSO CHALLENGE THE BOARD'S POLICY AGAINST "ABUSIVE" COMMENTS
AND A REQUIREMENT THAT INDIVIDUALS OBTAIN APPROVAL TO SPEAK BY FIRST
PERSUADING A BOARD MEMBER THAT THEIR COMMENTS ARE IN "THE PUBLIC
INTEREST." PRACTICALLY SPEAKING, THESE POLICIES ALLOW THE BOARD TO
CENSOR SPEAKERS IF THEY CRITICIZE OFFICIALS TOO HARSHLY. THEY ALSO MAKE
SPEAKING AT BOARD MEETINGS "A DIFFICULT AND INTIMIDATING PROCESS - ONE
THAT PREVENTS THE BOARD'S SHARPEST CRITICS FROM SPEAKING FREELY," READS
THE COMPLAINT.

ON JANUARY 10, 2024, THE JUDGE DENIED THE MOTION FOR A PRELIMINARY
INJUNCTION, AND AN APPEAL WAS FILED WITH THE UNITED STATES COURT OF
APPEALS FOR THE SIXTH CIRCUIT.

SUCCESS IN THIS CASE WOULD HELP PROTECT THE RIGHTS TO FREE SPEECH AND
PETITION OF THE GOVERNMENT.

CASES IN LITIGATION PART XV

NEXSTAR MEDIA, INC. D/B/A KFOR-TV, ET AL. V. RYAN WALTERS, ET AL.

OKLAHOMA'S OLDEST TV STATION FOUGHT BACK AGAINST STATE OFFICIALS WHO
REPEATEDLY BARRED ITS JOURNALISTS FROM PUBLIC MEETINGS AND PRESS

Name of the organization	INSTITUTE FOR FREE SPEECH CONFERENCES - ALL WITHOUT EXPLANATION.	Employer identification number 20-3676886
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ATTORNEYS FROM THE INSTITUTE FOR FREE SPEECH FILED A FEDERAL LAWSUIT ON SEPTEMBER 2024 ON BEHALF OF THREE REPORTERS AND THEIR EMPLOYER, NEXSTAR MEDIA, INC., THE OWNER OF OKLAHOMA CITY TELEVISION STATION KFOR-TV, AGAINST OKLAHOMA SUPERINTENDENT OF PUBLIC INSTRUCTION RYAN WALTERS AND OKLAHOMA STATE DEPARTMENT OF EDUCATION PRESS SECRETARY DAN ISETT.

THE DEFENDANT STATE OFFICIALS BLOCKED THE STATION'S REPORTERS FROM ATTENDING STATE BOARD OF EDUCATION MEETINGS AND SUPERINTENDENT WALTERS' PRESS CONFERENCES. ISETT HAS PHYSICALLY PREVENTED KFOR-TV JOURNALISTS FROM ENTERING SPACES ACCESSED BY OTHER MEDIA MEMBERS. AT THE HEART OF THE SUIT IS THE ALLEGATION THAT STATE OFFICIALS ENGAGED IN UNCONSTITUTIONAL VIEWPOINT DISCRIMINATION, ARBITRARILY DECIDING WHICH MEDIA OUTLETS CAN ATTEND PUBLIC EVENTS.

ON DECEMBER 11, 2024, THE CASE REACHED A SETTLEMENT ENSURING THAT KFOR-TV AND ITS REPORTERS WILL HAVE FULL ACCESS TO STATE EDUCATION MEETINGS AND OFFICIALS.

AT THE END OF 2024, THE CASE REMAINED OPEN ONLY TO RESOLVE THE AMOUNT OF ATTORNEY'S FEES THAT WOULD BE AWARDED IN THE CASE.

CASES IN LITIGATION PART XVI
SCAER, ET AL. V. CITY OF NASHUA, ET AL.

SHOULD A CITY BE ABLE TO PICK AND CHOOSE WHOSE MESSAGES ARE "WORTHY" TO APPEAR ON ITS PUBLIC "CITIZEN FLAG POLE?" THE CITY OF NASHUA, NH, THINKS SO. THAT'S WHY THE INSTITUTE FOR FREE SPEECH FILED A LAWSUIT IN SEPTEMBER 2024 ON BEHALF OF BETHANY AND STEPHEN SCAER.

THE SUIT CHALLENGES THE CONSTITUTIONALITY OF NASHUA'S POLICY GOVERNING THE USE OF ITS CITIZEN FLAG POLE AND SEEKS TO ENJOIN NASHUA CITY OFFICIALS FROM DENYING FLAG APPLICATIONS BASED ON VIEWPOINT AND FROM ENFORCING PARTS OF ITS FLAG POLICY THAT LIMIT ACCEPTABLE FLAGS. UNDER THE CURRENT POLICY, RESIDENTS CAN APPLY TO FLY FLAGS ON THE CITIZEN FLAG POLE IN FRONT OF CITY HALL. HOWEVER, THE POLICY STATES THAT ANY MESSAGE "WILL BE ALLOWED ONLY IF IT IS IN HARMONY WITH CITY POLICIES AND MESSAGES THAT THE CITY WISHES TO EXPRESS AND ENDORSE." THE SCAERS HAD MULTIPLE FLAG REQUESTS DENIED, INCLUDING MOST RECENTLY THE PINE TREE FLAG TO COMMEMORATE THE BATTLE OF BUNKER HILL. THE CITY PROVIDED NO EXPLANATION BEYOND STATING THEIR FLAGS WERE "NOT IN HARMONY" WITH THE CITY'S MESSAGE.

THE LAWSUIT ARGUES THAT NASHUA'S POLICY VIOLATES THE FIRST AMENDMENT BY IMPOSING VIEWPOINT-BASED RESTRICTIONS ON SPEECH, CREATING AN UNCONSTITUTIONAL PRIOR RESTRAINT, AND BEING IMPERMISSIBLY VAGUE AND OVERBROAD.

A VICTORY IN THIS CASE WOULD HELP PROTECT THE FIRST AMENDMENT RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART XVII
POLLAK V. WILSON, ET AL. (SCHOOL BOARD CENSORSHIP)

AFTER HARRY POLLAK HEARD HIS LOCAL SUPERINTENDENT DEFEND CONTROVERSIAL

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POLICIES AT THE SCHOOL BOARD'S PUBLIC MEETING, POLLAK DECIDED TO SIGN UP TO SPEAK DURING THE NEXT MEETING. WHEN HIS TURN CAME, POLLAK EXPLAINED THAT HE INTENDED TO ADDRESS THE SUPERINTENDENT'S PREVIOUS STATEMENTS. BUT THE BOARD CHAIR CUT HIM OFF.

THE CHAIR CLAIMED THAT THE BOARD'S RULE AGAINST DISCUSSING "PERSONNEL MATTERS" PROHIBITED POLLAK FROM MENTIONING THE SUPERINTENDENT FOR ANY REASON AT ALL. THAT RULE ORDINARILY REQUIRES INDIVIDUALS TO DISCUSS CONFIDENTIAL PERSONNEL ISSUES IN PRIVATE. BUT WHEN POLLAK STARTED SPEAKING, THE CHAIR USED IT TO STOP HIM FROM CRITICIZING THE SUPERINTENDENT'S PUBLIC STATEMENTS. SHE ORDERED POLLAK TO STOP SPEAKING AND ASKED FOR A RECESS. THE BOARD THEN CALLED THE POLICE TO ESCORT POLLAK OUT OF THE BUILDING.

POLLAK SUED THE SCHOOL BOARD FOR VIOLATING HIS CONSTITUTIONAL RIGHTS. THE FIRST AMENDMENT PROHIBITS GOVERNMENT AGENCIES FROM SHIELDING PUBLIC OFFICIALS FROM CRITICISM DURING MEETINGS OPEN FOR PUBLIC COMMENT. POLLAK CHALLENGES THE SCHOOL BOARD'S USE OF ITS PERSONNEL RULE TO DO JUST THAT.

WHILE THERE MAY BE A JUSTIFICATION FOR A SCHOOL BOARD TO PREVENT CITIZENS FROM DISCUSSING PERSONNEL MATTERS IN PUBLIC MEETINGS, THE BOARD HERE DEPLOYS THIS RULE TO DISTORT DEBATE ABOUT IMPORTANT POLICY ISSUES. IT WEAPONIZES THE RULE TO PROHIBIT INDIVIDUALS FROM CRITICIZING THE VERY OFFICIALS RESPONSIBLE FOR ENACTING THOSE POLICIES.

POLLAK ALSO CHALLENGES ANOTHER SPEAKING POLICY THAT PROHIBITS "GOSSIP" AND "ABUSIVE OR VULGAR LANGUAGE." NUMEROUS FEDERAL COURTS HAVE HELD THAT THESE KINDS OF SPEECH RESTRICTIONS DISCRIMINATE AGAINST SPEAKERS BASED ON THEIR VIEWPOINT AND THUS VIOLATE THE FIRST AMENDMENT.

THE INSTITUTE FOR FREE SPEECH TOOK OVER POLLAK'S CASE AFTER THE COURT OF APPEALS DENIED HIS REQUEST FOR A PRELIMINARY INJUNCTION AND REMANDED THE CASE TO THE TRIAL COURT FOR A FINAL DECISION ON THE MERITS. POLLAK'S LAWSUIT ASKS THE COURT TO DECLARE THAT THE SCHOOL BOARD'S POLICIES VIOLATE THE FIRST AMENDMENT AND PERMANENTLY ENJOIN THE BOARD FROM ENFORCING THOSE POLICIES IN THE FUTURE.

ON OCTOBER 25, 2024, THE JUDGE ISSUED AN ORDER THAT HELD THAT, WHILE BOARDS MAY RESTRICT DISCUSSION OF GENUINE PERSONNEL MATTERS, USING SUCH POLICIES TO BROADLY EXCLUDE ALL SPEAKERS WHO MENTION INDIVIDUAL EMPLOYEES IS "UNREASONABLE AND UNCONSTITUTIONAL." THE COURT ALSO HELD THAT THE BOARD CHAIR, SUSAN WILSON, VIOLATED THE FIRST AMENDMENT BY INVOKING THE PERSONNEL RULE TO STOP HIM FROM MAKING CRITICAL COMMENTS.

THE ORDER PERMANENTLY ENJOINS THE BOARD FROM ENFORCING ITS POLICY TO EXCLUDE SPEAKERS SOLELY FOR REFERRING TO INDIVIDUAL EMPLOYEES AND AWARDED POLLAK \$17.91 IN NOMINAL DAMAGES, THE SYMBOLIC AMOUNT REFERENCING THE YEAR OF THE FIRST AMENDMENT'S RATIFICATION. THE COURT ALSO ORDERED THE BOARD TO PAY POLLAK'S COSTS AND ATTORNEY'S FEES.

AS THE JUDGE'S ORDER EXPLAINED, "ENFORCING THE POLICY AGAINST MR. POLLAK BECAUSE HIS COMMENTS WERE 'CRITICAL' BUT NOT ENFORCING IT AGAINST OTHERS WHOSE VIEWPOINTS WERE POSITIVE CONSTITUTES VIEWPOINT DISCRIMINATION, WHICH IS A VIOLATION OF THE FIRST AMENDMENT." HE ADDED THAT THE POLICY "ALSO RUNS INTO CONSTITUTIONAL HOT WATER BECAUSE IT IS

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AT THE END OF 2024, THE CASE REMAINED OPEN ONLY TO RESOLVE THE AMOUNT OF ATTORNEY'S FEES THAT WOULD BE AWARDED TO THE INSTITUTE.

THIS VICTORY PROTECTED THE RIGHTS TO FREE SPEECH AND PETITION.

CLOSED CASES PART I

BELIN V. NELSON (FREEDOM OF THE PRESS)

OUR CONSTITUTIONAL RIGHTS TO A FREE PRESS AND FREE SPEECH ENSURE THAT GOVERNMENT OFFICIALS CAN'T UNEQUALLY APPLY RULES TO DENY A JOURNALIST ACCESS. YET, THAT'S EXACTLY WHAT THE CLERK OF THE IOWA HOUSE OF REPRESENTATIVES DID TO REPORTER LAURA BELIN FOR YEARS.

BELIN SOUGHT PRESS CREDENTIALS FROM THE IOWA HOUSE OF REPRESENTATIVES BEFORE EVERY LEGISLATIVE SESSION SINCE JANUARY 2019. IN HER REQUESTS, BELIN HAS SHOWN HOW HER INDEPENDENT ONLINE NEWS SITE, BLEEDING HEARTLAND, MEETS THE HOUSE'S STATED REQUIREMENTS FOR A PRESS PASS. BELIN ALSO NOW WORKS AS THE STATEHOUSE REPORTER FOR KHOI RADIO.

DESPITE HER QUALIFICATIONS, IOWA HOUSE CHIEF CLERK MEGHAN NELSON AND A PREVIOUS CLERK DENIED BELIN'S CREDENTIALS EACH TIME, OFFERING SHIFTING RATIONALES - FIRST SAYING SHE DID NOT QUALIFY AS MEDIA AT ALL, THEN DENYING HER BASED ON BEING "NONTRADITIONAL" MEDIA, BEFORE FINALLY DENYING ACCESS WITH NO EXPLANATION WHATSOEVER. IT WAS CLEAR THAT CREDENTIALS WERE DENIED BECAUSE OF HOSTILITY TOWARD HER HARD-HITTING REPORTING AND PERSONAL VIEWS.

DAYS AFTER BELIN SUED THE HOUSE CHIEF CLERK THIS JANUARY 2024, SHE WAS GRANTED HER PRESS CREDENTIALS. THE LAWSUIT HIGHLIGHTED THAT THE DENIAL OF PRESS CREDENTIALS WAS ARBITRARY, VIOLATED BELIN'S FIRST AND FOURTEENTH AMENDMENT RIGHTS, AND UNCONSTITUTIONALLY GAVE NELSON UNBRIDLED DISCRETION TO DECIDE WHO SHOULD BE CREDENTIALLED.

AS PART OF THE SETTLEMENT OF THE LAWSUIT, THE IOWA HOUSE OF REPRESENTATIVES AGREED TO PAY \$49,004 IN ATTORNEY'S FEES TO THE INSTITUTE.

THIS VICTORY PROTECTED THE RIGHTS TO FREEDOM OF SPEECH AND THE PRESS.

CLOSED CASES PART II

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

THE INSTITUTE'S CASE BEGAN IN THE RUN-UP TO THE 2014 CONNECTICUT ELECTION, WHEN THEN-STATE SENATOR JOE MARKLEY AND THEN-STATE REPRESENTATIVE ROB SAMPSON (NOW A STATE SENATOR) WERE BOTH RUNNING FOR REELECTION. THE TWO CANDIDATES, WHOSE DISTRICTS OVERLAPPED, DECIDED TO SEND OUT A SERIES OF STANDARD CAMPAIGN MAILERS HIGHLIGHTING THEIR POLICY POSITIONS IN OPPOSITION TO THOSE OF THE SITTING GOVERNOR, DANIEL MALLOY.

THE CONNECTICUT STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) SAID THAT THESE COMMONPLACE PIECES OF CAMPAIGN LITERATURE WERE ILLEGAL.

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A COMPLAINT FILED BY REP. SAMPSON'S OPPONENT BEGAN THE INVESTIGATION INTO WHETHER THE FLIERS DISTRIBUTED BY SAMPSON AND MARKLEY VIOLATED CONNECTICUT CAMPAIGN FINANCE LAW. THE SEEC RULED THEY DID BECAUSE THE MAILERS IMPLICITLY BENEFITED GOVERNOR MALLOY'S OPPONENTS BY CRITICIZING THE GOVERNOR'S POLICIES.

IN CONNECTICUT, THE COST OF ADS THAT SUPPORT MULTIPLE CANDIDATES MUST BE SPLIT EQUITABLY. WHILE THE MARKLEY/SAMPSON PAMPHLETS WERE PAID FOR BY THEIR RESPECTIVE COMMITTEES, THE SEEC ARGUED THAT BECAUSE THE MAILERS MENTIONED THE GOVERNOR, THESE WERE ALSO ADS IN OPPOSITION TO THE GOVERNOR. THEREFORE, SOMEONE RUNNING AGAINST MALLOY ALSO NEEDED TO SHARE THE COST OF THE AD.

THE SEEC ULTIMATELY FINED SAMPSON \$5,000 AND MARKLEY \$2,000. WE REPRESENTED THEM IN AN APPEAL OF THE DECISION TO THE CONNECTICUT COURTS.

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.

FINALLY, AFTER SIX YEARS OF LITIGATION, ON MAY 20, 2024, THE CONNECTICUT SUPREME COURT UNANIMOUSLY RULED IN FAVOR OF OUR CLIENTS, VINDICATING THE FIRST AMENDMENT RIGHTS OF CANDIDATES LIKE MARKLEY AND SAMPSON. THIS WAS AN EXTREMELY IMPORTANT AND HARD-FOUGHT VICTORY FOR FREE POLITICAL SPEECH IN CONNECTICUT.

CLOSED CASES PART III

MOMS FOR LIBERTY-YOLO COUNTY V. LOPEZ (CONTENT-BASED DISCRIMINATION)

IN DECEMBER 2023, WE AND THE ALLIANCE DEFENDING FREEDOM FILED A FEDERAL LAWSUIT ON BEHALF OF MOMS FOR LIBERTY (M4L) AND SEVERAL OTHER CALIFORNIA CIVIC ORGANIZATIONS AND INDIVIDUALS, CHALLENGING THE UNCONSTITUTIONAL ACTIONS OF YOLO COUNTY PUBLIC LIBRARY OFFICIALS. THE SUIT ARGUED THAT THE LIBRARY'S POLICIES AND PRACTICES VIOLATE FIRST AMENDMENT FREE SPEECH RIGHTS BY DISCRIMINATING BASED ON VIEWPOINT.

THE CASE STEMMED FROM AN AUGUST 2023 "FORUM ON FAIR AND SAFE SPORT FOR GIRLS" ORGANIZED BY M4L AT THE YOLO COUNTY PUBLIC LIBRARY. DESPITE M4L PAYING TO RESERVE THE SPACE, LIBRARY OFFICIALS INVITED DISRUPTIVE PROTESTERS TO INTERFERE WITH THE EVENT. THE OFFICIALS THEN ENDED THE EVENT ALMOST IMMEDIATELY AFTER IT BEGAN, CLAIMING THAT PARTICIPANTS WERE "MISGENDERING" BY REFERRING TO BIOLOGICAL MALES AS "MALES" OR STATING THAT "MEN" ARE PARTICIPATING IN WOMEN'S SPORTS.

IN MAY 2024, WE REACHED A FAVORABLE SETTLEMENT FOR OUR CLIENTS WITH YOLO COUNTY LIBRARY OFFICIALS. THEY HAVE ADOPTED A NEW LIBRARY MEETING ROOM POLICY AND CODE OF BEHAVIOR THAT BETTER PROTECTS FREE SPEECH RIGHTS AT LIBRARY EVENTS. THE LIBRARY ALSO ALLOWED M4L TO RESCHEDULE AND HOLD ITS EVENT WITHOUT INTERFERENCE. ADDITIONALLY, IT PAID \$17,219.02 IN ATTORNEY'S FEES TO THE INSTITUTE.

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THIS VICTORY PROTECTED THE RIGHTS TO FREE SPEECH AND ASSEMBLY.

CLOSED CASES PART IV

NY V. VDARE FOUNDATION, INC. (PROTECTING THE PRIVACY OF PSEUDONYMOUS AUTHORS)

IN FEBRUARY 2024, THE INSTITUTE FOR FREE SPEECH FILED A MOTION TO PROTECT THE IDENTITIES OF ANONYMOUS AUTHORS CAUGHT IN THE CROSSFIRE OF AN INVESTIGATION BY THE NEW YORK ATTORNEY GENERAL INTO VDARE, A GROUP WITH A BLOG TO WHICH THE AUTHORS CONTRIBUTE UNDER PSEUDONYMS. OUR CLIENTS WANTED TO KEEP THEIR ANONYMITY.

WE REQUESTED THE ADOPTION OF A PROTOCOL THAT WOULD ALLOW VDARE TO PRODUCE RESPONSIVE DOCUMENTS IN THE STATE'S INVESTIGATION OF THE GROUP WHILE HIDING ANY PERSONAL DETAILS ABOUT ANONYMOUS WRITERS FOR THE BLOG.

THE FIRST AMENDMENT REQUIRES PROTECTING THE RIGHT OF THESE AUTHORS TO REMAIN ANONYMOUS. FREE SPEECH RIGHTS MUST NOT BECOME COLLATERAL DAMAGE IN AN OTHERWISE UNRELATED INVESTIGATION.

WITHIN WEEKS, THE COURT GRANTED A MOTION TO PROTECT THE IDENTITIES OF THE ANONYMOUS AUTHORS, ESTABLISHING A PROTOCOL FOR AN INDEPENDENT REFEREE TO REVIEW DOCUMENTS AND REDACT IDENTIFYING INFORMATION BEFORE PROVIDING THEM TO THE ATTORNEY GENERAL'S OFFICE.

THIS OUTCOME REPRESENTS A SIGNIFICANT WIN FOR THE FIRST AMENDMENT RIGHTS OF AUTHORS.

CLOSED CASES PART V

NO ON E V. CHIU (EXCESSIVE DISCLAIMERS ON POLITICAL ADVERTISING)

WANT TO ADVERTISE TO SAN FRANCISCO VOTERS? BEFORE STARTING YOUR MESSAGE, THE CITY COULD FORCE YOU TO SPEND OVER 30 SECONDS RECITING PUBLICLY AVAILABLE DONOR INFORMATION.

INSTEAD OF RESERVING A SMALL PORTION OF AN AD TO ANNOUNCE THE SPEAKER'S IDENTITY, AS MOST JURISDICTIONS DO, SAN FRANCISCO'S DISCLAIMER LAW FORCES SPEAKERS TO MAKE THE GOVERNMENT'S MESSAGE THE FOCAL POINT OF THEIR ADS. GROUPS ARE REQUIRED TO RECITE A LENGTHY DISCLAIMER NAMING THEIR DONORS - AND THEIR DONORS' DONORS - AT THE START OF AUDIO AND VIDEO ADS. FAILURE TO INCLUDE THE DISCLAIMER CAN TRIGGER CRIMINAL AND CIVIL PENALTIES, INCLUDING FINES UP TO \$5,000.

THESE REQUIREMENTS MAKE IT ALL BUT IMPOSSIBLE FOR GROUPS TO COMMUNICATE EFFECTIVELY WITH SAN FRANCISCO VOTERS. SPEAKERS' MESSAGES ARE SHOVED TO THE SIDE IN FAVOR OF REDUNDANT DONOR INFORMATION OF QUESTIONABLE VALUE. ALL OF THE DONOR INFORMATION INCLUDED IN THE DISCLAIMER IS ALREADY PUBLICLY AVAILABLE ON CITY WEBSITES, THE LAWSUIT EXPLAINS.

RATHER THAN INFORM VOTERS, THE DISCLAIMER ACTUALLY MISLEADS VOTERS BY NAMING THEM AS "SECONDARY DONORS" INDIVIDUALS WHO HAVE NOT CONTRIBUTED TO OR SUPPORTED THE SPEAKER'S MESSAGING IN ANY WAY. VIEWERS WILL BE LED TO BELIEVE THESE "SECONDARY DONORS" PLAYED A SIGNIFICANT ROLE IN THE CREATION OF THE AD OR THE GROUP RUNNING THE AD. YET, IN MANY CASES,

Name of the organization	INSTITUTE FOR FREE SPEECH	Employer identification number	20-3676886
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THOSE INDIVIDUALS WILL NOT EVEN BE AWARE OF THE AD THEIR NAME APPEARS ON UNTIL IT AIRS.

THE LAWSUIT ASKED THE COURT TO STRIKE DOWN SAN FRANCISCO'S REQUIREMENT THAT GROUPS LIST "SECONDARY DONORS" ON THE FACE OF THEIR ADS AS UNCONSTITUTIONAL UNDER THE FIRST AMENDMENT. AMERICANS ARE ACCUSTOMED TO SIMPLE "PAID FOR BY" DISCLAIMERS AT THE END OF POLITICAL ADS. YET SAN FRANCISCO HAS RADICALLY EXPANDED THESE DISCLAIMERS TO COOPT, IN SOME CASES, A SPEAKER'S ENTIRE MESSAGE.

AFTER THE NINTH CIRCUIT COURT OF APPEALS DENIED AN EN BANC REHEARING, ATTORNEYS AT THE INSTITUTE FILED A PETITION FOR A WRIT OF CERTIORARI TO THE U.S. SUPREME COURT IN FEBRUARY 2024. MANY ORGANIZATIONS FILED AMICUS BRIEFS TO SUPPORT THE PETITION. UNFORTUNATELY, THE SUPREME COURT DENIED CERT IN THIS CASE.

CLOSED CASES PART VI

OLIVER, ET AL. V. FEDERAL ELECTION COMMISSION (DONOR DISCLOSURE)

SHOULD DONATING EVEN FIVE DOLLARS OR LESS TO A CANDIDATE RESULT IN YOUR PERSONAL INFORMATION BEING POSTED ONLINE FOR ANYONE TO FIND? CONFUSINGLY, CURRENT LAW SAYS "SOMETIMES."

THE LAW SAYS "NO" IF YOU PERSONALLY HAND A CHECK FOR \$200 DIRECTLY TO A FEDERAL CANDIDATE. BUT IT SAYS "YES" IF YOUR DONATION, NO MATTER HOW SMALL, IS PASSED THROUGH A CONDUIT LIKE WINRED AND ACTBLUE. YOUR DIRECT DONATIONS ARE PROTECTED, BUT YOUR INDIRECT ONES ARE EXPOSED.

THE INSTITUTE FOR FREE SPEECH STRONGLY BELIEVES THE ANSWER SHOULD BE UNIFORMLY "NO," WHICH IS WHY WE FILED A FEDERAL LAWSUIT IN JULY 2024 IN THE U.S. DISTRICT COURT FOR THE NORTHERN DISTRICT OF OHIO ON BEHALF OF TWO SMALL-DOLLAR DONORS FROM TOLEDO.

THE PLAINTIFFS FEARED THAT THE PUBLIC DISCLOSURE OF THEIR SMALL-DOLLAR POLITICAL DONATIONS COULD LEAD TO PERSONAL AND PROFESSIONAL REPERCUSSIONS, INCLUDING POTENTIAL IMPACTS ON THEIR BUSINESS RELATIONSHIPS AND INCREASED PRESSURE FROM OTHER CANDIDATES FOR FURTHER DONATIONS, EFFECTIVELY CHILLING THEIR ABILITY TO ENGAGE IN ANONYMOUS POLITICAL SPEECH.

WE BELIEVE THAT THE FEDERAL CAMPAIGN FINANCE DISCLOSURE REQUIREMENTS FOR SMALL-DOLLAR DONORS WHO USE ONLINE PLATFORMS TO DONATE ARE UNCONSTITUTIONAL. THE SUIT SEEKS DECLARATORY AND INJUNCTIVE RELIEF TO PREVENT THE FEC FROM REQUIRING DISCLOSURE OF DONOR INFORMATION FOR CONTRIBUTIONS OF \$200 OR LESS MADE THROUGH ONLINE PLATFORMS - BRINGING THE LAW IN LINE WITH REPORTING REQUIREMENTS FOR DIRECT DONATIONS.

ON NOVEMBER 22, 2024, THE PARTIES FILED A STIPULATED VOLUNTARY DISMISSAL.

2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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.	1,279.		0.	1,279.
59	FURNITURE AND EQUIPMENT - PURGISTICS - DC OFFICE	12/01/19	SL	5.00		16	40,507.				40,507.	33,079.		7,428.	40,507.
60	CHAIRS FOR NEW OFFICE	01/01/20	SL	5.00		16	8,610.				8,610.	6,888.		1,722.	8,610.
61	HUMANSCALE	01/09/20	SL	5.00		16	1,265.				1,265.	1,012.		253.	1,265.
62	AMAZON PURCHASE	01/22/20	SL	5.00		16	499.				499.	392.		100.	492.
63	LENOVO GROUP	02/13/20	SL	5.00		16	728.				728.	571.		146.	717.
64	PURGISTICS	02/27/20	SL	5.00		16	14,468.				14,468.	11,093.		2,894.	13,987.
65	PURGISTICS	06/30/20	SL	5.00		16	14,468.				14,468.	10,129.		2,894.	13,023.
69	DELL LATITUDE 5520 H918Y93	03/19/21	SL	5.00		16	1,443.				1,443.	794.		289.	1,083.
70	UPLIFT DESK	03/24/21	SL	5.00		16	2,168.				2,168.	1,193.		434.	1,627.

428111 04-01-24

(D) - Asset disposed

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

2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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
71	DELL P3221 GSF5P83	03/27/21	SL	5.00		16	501.				501.	275.		100.	375.
73	DELL BUSINESS MONITOR1	05/11/21	SL	5.00		16	421.				421.	224.		84.	308.
74	DELL BUSINESS MONITOR2	05/11/21	SL	5.00		16	455.				455.	243.		91.	334.
75	DELL LATITUDE JCMNW93	07/08/21	SL	5.00		16	1,366.				1,366.	683.		273.	956.
76	DELL LATITUDE 5520 98Q72B3	08/18/21	SL	5.00		16	1,115.				1,115.	520.		223.	743.
77	DELL LATITUDE 5520 2Y3HV93	06/24/21	SL	5.00		16	1,474.				1,474.	737.		295.	1,032.
78	DELL LATTITUDE 5531	08/09/22	SL	5.00		16	1,756.				1,756.	497.		351.	848.
79	DELL LATTITUDE 5520	10/21/22	SL	5.00		16	1,074.				1,074.	251.		215.	466.
80	TV	11/06/22	SL	5.00		16	1,498.				1,498.	350.		300.	650.
81	LATTITUDE 5431	11/18/22	SL	5.00		16	1,073.				1,073.	233.		215.	448.
82	MAC FOR CHIP	06/01/23	SL	5.00		16	1,024.				1,024.	119.		205.	324.
83	MAC FOR HELEN	07/05/23	SL	5.00		16	1,576.				1,576.	158.		315.	473.
84	UPLIFT CHAIR AND DESK FOR BRETT	01/05/23	SL	5.00		16	1,893.				1,893.	379.		379.	758.
85	DELL BUSINESS ONLINE	04/04/23	SL	5.00		16	1,297.				1,297.	195.		259.	454.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT						107,925.				107,925.	76,895.		19,465.	96,360.
	LEASEHOLD IMPROVEMENTS														
66	YUMA SOLUTIONS	02/11/20	SL	5.00		16	4,533.				4,533.	3,552.		907.	4,459.
67	NORTHWESTERN DEVELOPMENT COMPANY	02/24/20	SL	5.00		16	18,610.				18,610.	14,268.		3,722.	17,990.

428111 04-01-24

(D) - Asset disposed

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

2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	C o n v	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
68	CONSTRUCTION COSTS TENANT ALLOWANCE	01/01/20	SL	11.00		16	357,510.				357,510.	130,004.		32,501.	162,505.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVEMENTS						380,653.				380,653.	147,824.		37,130.	184,954.
	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.	15,088.		0.	15,088.
54	WEBSITE DEVELOPMENT JULY	07/05/18	SL	3.00		16	7,544.				7,544.	7,544.		0.	7,544.
55	WEBSITE DEVELOPMENT SEPTEMBER	09/10/18	SL	3.00		16	9,144.				9,144.	9,144.		0.	9,144.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPMENT COSTS						31,776.				31,776.	31,776.		0.	31,776.
	* GRAND TOTAL 990 PAGE 10 DEPR						520,354.				520,354.	256,495.		56,595.	313,090.

Depreciation and Amortization
(Including Information on Listed Property) 990
Attach to your tax return.

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

OMB No. 1545-0172

2024
Attachment
Sequence No. **179**

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	1,220,000.
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	3,050,000.
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 2023 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 2025. 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	56,595.

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 2024	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		

Section B - Assets Placed in Service During 2024 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 2024 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	56,595.
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**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

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.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2024 tax year:

	:	:			
	:	:			

43 Amortization of costs that began before your 2024 tax year

43

44 **Total.** Add amounts in column (f). See the instructions for where to report

44

2024 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	12	31	15	SL	3.00	16	457.			457.	457.		0.
45	MONITOR - OWEN	12	31	15	SL	3.00	16	803.			803.	803.		0.
46	COMPUTER - OWEN	09	05	15	SL	3.00	16	1,335.			1,335.	969.		0.
47	COMPUTER - SCOTT	04	21	16	SL	3.00	16	645.			645.	645.		0.
48	COMPUTER - 2016	06	29	16	SL	3.00	16	1,043.			1,043.	1,043.		0.
49	COMPUTER MONITOR - DAVID	01	02	17	SL	3.00	16	701.			701.	701.		0.
50	LENOVO COMPUTER	06	08	17	SL	3.00	16	983.			983.	983.		0.
52	DELL COMPUTER FOR RYAN	11	07	18	SL	3.00	16	1,279.			1,279.	1,279.		0.
59	FURNITURE AND EQUIPMENT - PURGIST	12	01	19	SL	5.00	16	40,507.			40,507.	33,079.		7,428.
60	CHAIRS FOR NEW OFFICE	01	01	20	SL	5.00	16	8,610.			8,610.	6,888.		1,722.
61	HUMANSIZE	01	09	20	SL	5.00	16	1,265.			1,265.	1,012.		253.
62	AMAZON PURCHASE	01	22	20	SL	5.00	16	499.			499.	392.		100.
63	LENOVO GROUP	02	13	20	SL	5.00	16	728.			728.	571.		146.
64	PURGISTICS	02	27	20	SL	5.00	16	14,468.			14,468.	11,093.		2,894.
65	PURGISTICS	06	30	20	SL	5.00	16	14,468.			14,468.	10,129.		2,894.
69	DELL LATITUDE 5520 H918Y93	03	19	21	SL	5.00	16	1,443.			1,443.	794.		289.
70	UPLIFT DESK	03	24	21	SL	5.00	16	2,168.			2,168.	1,193.		434.

2024 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
71	DELL P3221 GSF5P83	032721	SL	5.00	16	501.			501.	275.		100.
73	DELL BUSINESS MONITOR1	051121	SL	5.00	16	421.			421.	224.		84.
74	DELL BUSINESS MONITOR2	051121	SL	5.00	16	455.			455.	243.		91.
75	DELL LATITUDE JCMNW93	070821	SL	5.00	16	1,366.			1,366.	683.		273.
76	DELL LATITUDE 5520 98Q72B3	081821	SL	5.00	16	1,115.			1,115.	520.		223.
77	DELL LATITITUDE 5520 2Y3HV93	062421	SL	5.00	16	1,474.			1,474.	737.		295.
78	DELL LATTITUDE 5531	080922	SL	5.00	16	1,756.			1,756.	497.		351.
79	DELL LATTITUDE 5520	102122	SL	5.00	16	1,074.			1,074.	251.		215.
80	TV	110622	SL	5.00	16	1,498.			1,498.	350.		300.
81	LATTITUDE 5431	111822	SL	5.00	16	1,073.			1,073.	233.		215.
82	MAC FOR CHIP	060123	SL	5.00	16	1,024.			1,024.	119.		205.
83	MAC FOR HELEN	070523	SL	5.00	16	1,576.			1,576.	158.		315.
84	UPLIFT CHAIR AND DESK FOR BRETT	010523	SL	5.00	16	1,893.			1,893.	379.		379.
85	DELL BUSINESS ONLINE	040423	SL	5.00	16	1,297.			1,297.	195.		259.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIP					107,925.		0.	107,925.	76,895.		19,465.
	LEASEHOLD IMPROVEMENTS											
66	YUMA SOLUTIONS	021120	SL	5.00	16	4,533.			4,533.	3,552.		907.
67	NORTHWESTERN DEVELOPMENT COMPANY	022420	SL	5.00	16	18,610.			18,610.	14,268.		3,722.

2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

[illegible]