

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

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

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

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

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

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. INSTITUTE FOR FREE SPEECH	Taxpayer identification number (TIN) 20-3676886
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1150 CONNECTICUT AVENUE, NW, 801	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **THE ORGANIZATION**
1150 CONNECTICUT AVENUE, NW, 801 - WASHINGTON, DC 20036
 Telephone No. **2023013300** Fax No. **2023013399**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2023 calendar year, or tax year beginning		and ending	
B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization INSTITUTE FOR FREE SPEECH		D Employer identification number ** - *** 6886
	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		G Gross receipts \$ 15,642,162.
	801		
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: DAVID KEATING SAME AS C ABOVE		H(b) Are all subordinates included? Yes No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		If "No," attach a list. See instructions	
J Website: WWW.IFS.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		L Year of formation: 2005	M State of legal domicile: VA

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.		
	2	Check this box 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	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	23
	6	Total number of volunteers (estimate if necessary)	6	21
	7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 3,157,682.	Current Year 3,110,649.
	9	Program service revenue (Part VIII, line 2g)	574,150.	380,722.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	99,791.	92,118.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	50,430.	100,188.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,882,053.	3,683,677.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7,500.
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)	2,148,063.	2,362,683.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25) 170,616.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	880,518.	779,853.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,036,081.	3,147,692.	
19	Revenue less expenses. Subtract line 18 from line 12	845,972.	535,985.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 8,602,156.	End of Year 9,162,310.
	21	Total liabilities (Part X, line 26)	2,217,922.	2,017,426.
	22	Net assets or fund balances. Subtract line 21 from line 20	6,384,234.	7,144,884.

Part II Signature Block						
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.						
Sign Here	Signature of officer DAVID KEATING, PRESIDENT				Date E-filed October 8, 2024	
	Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name ANDREW E. YOUNG, CPA	Preparer's signature ANDREW E. YOUNG, CPA	Date 10/07/24	Check if self-employed <input type="checkbox"/>	PTIN P01203950	
	Firm's name RENNER AND COMPANY CPA, P.C.	Firm's EIN ** - *** 8950			Phone no. (703) 535-1200	
	Firm's address 700 NORTH FAIRFAX STREET SUITE 400 ALEXANDRIA, VA 22314					

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

Part III Statement of Program Service Accomplishments

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

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 [X] No If "Yes," describe these new services on Schedule O.

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

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

4a (Code:) (Expenses \$ 1,909,621. including grants of \$ 5,156.) (Revenue \$ 380,722.) 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 \$ 536,778. 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 \$ 460,690. 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 \$ 17,788.)

4e Total program service expenses 2,907,089.

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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	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>		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>	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>		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>		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>		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>		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>		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>		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>	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>	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>		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>	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>	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>	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>	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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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>		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>		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>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		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>		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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Description, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Description, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 2023013300
1150 CONNECTICUT AVENUE, NW, 801, WASHINGTON, DC 20036

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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			230,834.	0.	4,433.
(2) DAVID KEATING PRESIDENT	40.00			X				187,742.	0.	18,258.
(3) ENDEL KOLDE SENIOR ATTORNEY	40.00					X		190,563.	0.	10,287.
(4) BRETT NOLAN SENIOR ATTORNEY	40.00					X		139,080.	0.	8,733.
(5) RYAN MORRISON ATTORNEY	40.00					X		132,914.	0.	4,045.
(6) CHARLES MILLER SENIOR ATTORNEY	40.00					X		124,418.	0.	3,351.
(7) COURTNEY CORBELLO ATTORNEY	40.00					X		104,283.	0.	5,278.
(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	1.00	X						0.	0.	0.
(11) CLETA MITCHELL DIRECTOR	1.00	X						0.	0.	0.
(12) STEPHEN MODZELEWSKI DIRECTOR	1.00	X						0.	0.	0.
(13) ERIC O'KEEFE DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							1,205,834.	0.	54,385.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							1,205,834.	0.	54,385.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 7

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	376,117.				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,734,532.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f			3,110,649.			
Program Service Revenue	2 a	ATTORNEY FEES	Business Code					
			541100	380,722.	380,722.			
	b							
	c							
	d							
	e							
	f	All other program service revenue						
g	Total. Add lines 2a-2f			380,722.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		78,762.			78,762.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	6a	(i) Real				
					82,400.			
				(ii) Personal				
	b	Less: rental expenses ...	6b	0.				
	c	Rental income or (loss)	6c	82,400.				
	d	Net rental income or (loss)			82,400.		82,400.	
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities				
					11,971,841.			
				(ii) Other				
	b	Less: cost or other basis and sales expenses	7b	11,958,485.				
c	Gain or (loss)	7c	13,356.					
d	Net gain or (loss)			13,356.		13,356.		
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	17,788.	17,788.			
	b							
	c							
	d	All other revenue						
e	Total. Add lines 11a-11d			17,788.				
12	Total revenue. See instructions			3,683,677.	398,510.	0.	174,518.	

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 ...	5,156.	5,156.		
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	441,266.	410,651.	6,935.	23,680.
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	1,584,608.	1,474,622.	24,870.	85,116.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	33,809.	31,464.	531.	1,814.
9 Other employee benefits	159,093.	148,055.	2,500.	8,538.
10 Payroll taxes	143,907.	133,921.	2,258.	7,728.
11 Fees for services (nonemployees):				
a Management				
b Legal	45,886.	40,374.		5,512.
c Accounting	19,832.		19,832.	
d Lobbying	31,669.	31,669.		
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.)	103,571.	91,001.	2,930.	9,640.
12 Advertising and promotion	11,742.	5,886.	903.	4,953.
13 Office expenses	4,449.	4,142.	70.	237.
14 Information technology	16,306.	15,174.	256.	876.
15 Royalties				
16 Occupancy	248,971.	231,692.	3,909.	13,370.
17 Travel	54,529.	50,462.	2,733.	1,334.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	12,917.	12,355.	127.	435.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	56,961.	53,008.	894.	3,059.
23 Insurance	6,645.	6,393.	252.	
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	84,260.	83,817.	309.	134.
b MAILING POSTAGE AND PRI	53,105.	50,314.	89.	2,702.
c BANK AND PROCESSING FEE	11,480.	10,683.	181.	616.
d MISCELLANEOUS	9,886.	9,200.	155.	531.
e All other expenses	7,644.	7,050.	253.	341.
25 Total functional expenses. Add lines 1 through 24e	3,147,692.	2,907,089.	69,987.	170,616.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	283,458.	1	1,099,063.
	2 Savings and temporary cash investments	1,557,507.	2	250,844.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	499.	4	119,899.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,745.	9	0.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 488,578.		
	b Less: accumulated depreciation	10b 224,718.	315,030.	10c 263,860.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	4,951,030.	12	6,119,476.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,492,887.	15	1,309,168.
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,602,156.	16	9,162,310.	
Liabilities	17 Accounts payable and accrued expenses	198,986.	17	216,515.
	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	2,018,936.	25	1,800,911.
	26 Total liabilities. Add lines 17 through 25	2,217,922.	26	2,017,426.
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	6,384,234.	27	7,144,884.
	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	6,384,234.	32	7,144,884.
33 Total liabilities and net assets/fund balances	8,602,156.	33	9,162,310.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,683,677.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,147,692.
3	Revenue less expenses. Subtract line 2 from line 1	3	535,985.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,384,234.
5	Net unrealized gains (losses) on investments	5	224,665.
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	7,144,884.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

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

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
--	---

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).

(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2486518.	2832692.	3231497.	3157682.	3110649.	14819038.
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	2486518.	2832692.	3231497.	3157682.	3110649.	14819038.
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)						3333902.
6 Public support. Subtract line 5 from line 4.						11485136.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	2486518.	2832692.	3231497.	3157682.	3110649.	14819038.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	70,542.	102,248.	57,212.	137,669.	161,162.	528,833.
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.)	4,592.	2,718.	13,064.	14,680.	17,788.	52,842.
11 Total support. Add lines 7 through 10						15400713.
12 Gross receipts from related activities, etc. (see instructions)					12	1,325,928.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	74.58 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	76.97 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

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

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

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, 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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
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).		

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 (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. 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 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Part VI

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

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

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

2023

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

**** - *** 6886**

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).

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

Schedule B (Form 990) (2023)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number ** - *** 6886
--	--

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	_____ _____ _____	\$ <u>750,300.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>406,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number ** - *** 6886
--	--

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	<hr/> <hr/> <hr/>	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number ** - ***6886
--	---

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number ** - *** 6886
--	--

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)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
--	---

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

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

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

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

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

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

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

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)	37,916.													
c Total lobbying expenditures (add lines 1a and 1b)	37,916.													
d Other exempt purpose expenditures	3,109,776.													
e Total exempt purpose expenditures (add lines 1c and 1d)	3,147,692.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	307,385.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	76,846.													
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	272,652.	286,625.	301,840.	307,385.	1,168,502.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,752,753.
c Total lobbying expenditures	3,667.	19,332.	24,833.	37,916.	85,748.
d Grassroots nontaxable amount	68,163.	71,656.	75,460.	76,846.	292,125.
e Grassroots ceiling amount (150% of line 2d, column (e))					438,188.
f Grassroots lobbying expenditures					

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

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization INSTITUTE FOR FREE SPEECH Employer identification number ** - *** 6886

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and others), and questions 3-9 regarding modifications, monitoring, and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, and 2 regarding reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					23,747.
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					23,747.
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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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.	147,824.	232,829.
d Equipment		107,925.	76,894.	31,031.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 263,860.

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	5,587,540.	END-OF-YEAR MARKET VALUE
(B) GOVERNMENT MONEY MARKET		
(C) FUNDS	531,936.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	6,119,476.	

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	14,524.
(2) RIGHT OF USE ASSETS	1,294,644.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,309,168.

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	1,800,911.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,800,911.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,089,287.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	224,665.	
b	Donated services and use of facilities	2b	180,945.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		405,610.
3	Subtract line 2e from line 1		3	3,683,677.
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	3,683,677.

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	3,328,637.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	180,945.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		180,945.
3	Subtract line 2e from line 1		3	3,147,692.
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	3,147,692.

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 I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

****-***6886**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

PART I, LINE 2:

ONCE GRANT AWARDS ARE APPROVED AND PROVIDED TO THE RECIPIENT, THE FUNDS ARE EXPECTED TO BE UTILIZED FOR THE PURPOSE PROVIDED.

**SCHEDULE J
(Form 990)**

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

2023

Open to Public
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

**** - *** 6886**

Part I Questions Regarding Compensation

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

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

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

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

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

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

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
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) 2023

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)	230,834.	0.	0.	2,350.	2,083.	235,267.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAVID KEATING PRESIDENT	(i)	187,742.	0.	0.	6,000.	12,258.	206,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ENDEL KOLDE SENIOR ATTORNEY	(i)	190,563.	0.	0.	5,850.	4,437.	200,850.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part 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.

Multiple horizontal lines for supplemental information.

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

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.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization **INSTITUTE FOR FREE SPEECH** Employer identification number ****-***6886**

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							\$						

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) 2023

Part IV Business Transactions Involving Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) BRADLEY SMITH	BOARD CHAIRMAN	96,000.	CONSULTING		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

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

(A) NAME OF PERSON: BRADLEY SMITH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD CHAIRMAN

(C) AMOUNT OF TRANSACTION \$ 96,000.

(D) DESCRIPTION OF TRANSACTION: CONSULTING

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

** - *** 6886

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

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

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 17,788.

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

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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

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

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

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

CASES IN LITIGATION PART I
ALASKA POLICY FORUM V. ALASKA PUBLIC OFFICES COMMISSION (DISCLOSURE 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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

(RCV). EVEN THOUGH NONE OF THE COMMUNICATIONS MENTIONED A 2020 BALLOT MEASURE ON RCV, AND SEVERAL DIDN'T EVEN MENTION ALASKA OR THAT NOVEMBER'S ELECTION, THE ALASKA PUBLIC OFFICES COMMISSION (APOC) RULED THE COMMUNICATIONS WERE EXPRESS ADVOCACY AGAINST THE BALLOT QUESTION. APF WOULD HAVE TO DISCLOSE DONORS OR PAY AN \$8,000 FINE. WE ARE REPRESENTING THE GROUP IN AN APPEAL, FILED ON AUGUST 11, 2021, TO THE STATE COURT REGARDING THIS OUTRAGEOUS DECISION.

IFS CONTINUES TO REPRESENT APF TODAY, THE MOST RECENT ACTION BEING AN APPEAL TO THE SUPREME COURT FOR THE STATE OF ALASKA ON JANUARY 5, 2023, AND ORAL ARGUMENT BEFORE THAT COURT ON SEPTEMBER 6, 2023. A VICTORY WOULD SECURE A KEY PRECEDENT TO LIMIT THE SCOPE OF ONE OF THE 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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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 CONTENDS THAT CEC 14 OFFICIALS HAVE UNLAWFULLY EXCLUDED INDIVIDUALS FROM PUBLIC MEETINGS AND BLOCKED CRITICS ON SOCIAL MEDIA, WEAPONIZING THEIR 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.

IN JUNE 2024, MARON WAS REMOVED FROM HER ELECTED CEC POSITION BY NYC DEPARTMENT OF EDUCATION CHANCELLOR DAVID BANKS, CITING THAT HER PUBLIC STATEMENTS TO THE NEW YORK POST PURPORTEDLY VIOLATED REGULATION D-210. A PRELIMINARY INJUNCTION MOTION HAS ALSO BEEN FILED TO PREVENT CHANCELLOR BANKS FROM FILLING MARON'S POSITION. A VICTORY IN THIS CASE WOULD PROTECT THE RIGHTS TO FREE SPEECH AND PETITION OF THE GOVERNMENT.

CASES IN LITIGATION PART III

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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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

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

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

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

OUR LAWSUIT, WHICH WAS FILED ON NOVEMBER 5, 2021, ASKS THE COURT TO DECLARE UNCONSTITUTIONAL THE PROHIBITIONS ON PERSONALLY ADDRESSING

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

SCHOOL BOARD MEMBERS AND ON SPEECH DEEMED "PERSONALLY DIRECTED" OR "ABUSIVE," AS WELL AS THE BOARD'S PRACTICE OF DISCRIMINATING BASED ON VIEWPOINT. IN JANUARY 2022, THE COURT DENIED OUR CLIENT'S MOTION FOR PRELIMINARY INJUNCTION. SINCE THEN, IFS HAS FILED AN APPEAL AND, ON JANUARY 23, 2024, PRESENTED ORAL ARGUMENTS TO THE ELEVENTH CIRCUIT COURT OF APPEALS.

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

CASES IN LITIGATION 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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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 INTERNAL REVENUE SERVICE DATA ON THE TAX RETURNS OF THOUSANDS" OF INDIVIDUAL TAXPAYERS AND OTHER IRS LEAKS UNDERSTANDABLY GIVE 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.

A VICTORY IN THIS CASE WOULD HELP PROTECT THE PRIVACY OF NONPROFIT DONORS AND THE RIGHT TO ASSEMBLE.

CASES IN LITIGATION PART V

FRESH VISION OP, INC., ET AL. V. SKOGLUND, ET AL. (DONOR DISCLOSURE AND

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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." FOR NOW, THE TRO ALLOWS FRESH VISION OP TO RESUME ITS COMMUNITY ADVOCACY ACTIVITIES WITHOUT FEAR OF BEING REGULATED AS A POLITICAL COMMITTEE. THE TRO WILL REMAIN IN EFFECT UNTIL THE COURT RULES ON FRESH VISION OP'S MOTION FOR A PRELIMINARY INJUNCTION.

A COMBINED HEARING ON THE PRELIMINARY INJUNCTION AND A TRIAL ON THE MERITS OF THE CASE IS SCHEDULED FOR 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 VI

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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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. A VICTORY WOULD PRESERVE THE RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART VII

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

PORTLAND STATE UNIVERSITY PROFESSOR BRUCE GILLEY FILED A FEDERAL

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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.

UNDER THE FIRST AMENDMENT, 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 WHERE 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.

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

INSTEAD, THE OPINION EMPHASIZED THE IMPORTANCE OF PREVENTING POTENTIAL
FIRST AMENDMENT VIOLATIONS.

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

CASES IN LITIGATION PART VIII

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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

LITIGATION SERVICES, EVEN WHEN SUCH SERVICES ONLY AIM TO CHALLENGE THE
CONSTITUTIONALITY OF STATE LAWS.

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
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 IX

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.

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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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 IS AN EXTREMELY IMPORTANT AND HARD-FOUGHT VICTORY FOR FREE POLITICAL SPEECH IN CONNECTICUT. THE CASE REMAINS OPEN SOLELY TO

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

RESOLVE FINAL PROCEDURAL ISSUES BEFORE IT IS FORMALLY CLOSED.

CASES IN LITIGATION PART X

JOHNSON V. WATKIN (FORCED ALLEGIANCE TO AN IDEOLOGY)

IN 2023, THE CALIFORNIA COMMUNITY COLLEGES BOARD OF GOVERNORS ISSUED A PERVASIVE 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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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 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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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.

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

CASES IN LITIGATION PART XI

LOPEZ V. GRISWOLD (CONTRIBUTION LIMITS)

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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

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

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

A 2018 STUDY BY THE INSTITUTE FOR FREE SPEECH FOUND THAT COLORADO'S CONTRIBUTION LIMITS FOR INDIVIDUAL DONORS WERE THE MOST RESTRICTIVE IN THE NATION AFTER ACCOUNTING FOR POPULATION AND DISTRICT SIZE. LOW CONTRIBUTION LIMITS ARE ESPECIALLY HARMFUL TO CANDIDATES IN MAJOR MEDIA MARKETS LIKE DENVER AND 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.

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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

CASES IN LITIGATION PART XII

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.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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. THE CASE IS ONGOING.

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

CASES IN LITIGATION PART XIII

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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

THE COMPLAINT.

THE INSTITUTE HAS FILED AN APPEAL TO 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 XIV

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

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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, THOSE INDIVIDUALS WILL NOT EVEN BE AWARE OF THE AD THEIR NAME APPEARS ON UNTIL IT AIRS.

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

AFTER THE 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. SEVERAL ORGANIZATIONS HAVE FILED AMICUS BRIEFS TO SUPPORT THE PETITION.

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

CASES IN LITIGATION PART XV

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."

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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 FEAR 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.

A VICTORY WOULD AFFIRM THAT THE DISCLOSURE REQUIREMENT FOR CONDUIT CONTRIBUTIONS VIOLATES DONORS' FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION.

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

CASES IN LITIGATION PART XVI

POLLAK V. WILSON, ET AL. (SCHOOL BOARD CENSORSHIP)

AFTER HARRY POLLAK HEARD HIS LOCAL SUPERINTENDENT DEFEND CONTROVERSIAL 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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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. THE INSTITUTE'S MOTION FOR SUMMARY JUDGMENT IS PENDING THE COURT'S DECISION.

A VICTORY WOULD PROTECT 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,

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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, 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

HETHERINGTON V. MADDEN (FLORIDA CANDIDATE SPEECH BAN)

"THE FIRST AMENDMENT GUARANTEES CANDIDATES THE RIGHT TO DESCRIBE

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

THEMSELVES HOWEVER THEY WISH," BEGINS OUR OPENING BRIEF IN THIS CASE.

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

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

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

ON NOVEMBER 8, 2022, THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF FLORIDA PENSACOLA DIVISION RULED THAT KELLS HETHERINGTON MAY IDENTIFY HIMSELF AS A REPUBLICAN.

CONSISTENT WITH THE JUDGMENT IN THE CASE, IN APRIL 2023, THE FEC AGREED TO PAY \$175,000 IN ATTORNEY'S FEES TO THE INSTITUTE.

THIS VICTORY PROTECTED THE FIRST AMENDMENT RIGHT TO FREE SPEECH.

CLOSED CASES PART III

LIBBY, ET AL., V. SCHNEIDER, ET AL. (FUNDRAISING LIMITS)

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

THE INSTITUTE, ON BEHALF OF MAINE STATE REPRESENTATIVE LAUREL LIBBY AND OTHERS, INCLUDING WOULD-BE DONORS, FILED SUIT IN MAY 2023 TO OVERTURN A RECENT CHANGE TO MAINE LAW THAT CREATED AN UNFAIR AND UNCONSTITUTIONAL SYSTEM, GIVING EVEN MORE INFLUENCE TO THE MOST POWERFUL POLITICAL LEADERS WHILE CURTAILING POLITICAL SPEECH RIGHTS FOR LEGISLATORS AND DONORS ALIKE.

THESE RESTRICTIONS VIOLATED THE FIRST AND FOURTEENTH AMENDMENTS TO THE U.S. CONSTITUTION. THE INSTITUTE FOR FREE SPEECH REPRESENTED THE PLAINTIFFS CHALLENGING THE LAW AND FILED SUIT IN FEDERAL COURT IN AN EFFORT TO RESTORE EQUAL SPEECH RIGHTS FOR GROUPS AND INDIVIDUALS HARMED BY THE NEW RULES.

THE LAW IN QUESTION (21-A MRSA 1056-C) ESTABLISHED LOW FUNDRAISING LIMITS FOR POLITICAL ACTION COMMITTEES (PACS) LED BY LEGISLATORS, KNOWN AS "LEADERSHIP PACS." REP. LIBBY HEADS UP TWO SUCH ORGANIZATIONS. THE NEW RESTRICTIONS GREATLY LIMITED THE ABILITY OF LEADERSHIP PACS TO RAISE MONEY TO SPEAK TO THE PUBLIC ABOUT THEIR ISSUES. THE LIMITS ALSO SEVERELY BURDENED THE RIGHT OF WOULD-BE DONORS TO SUPPORT POLITICAL CAUSES.

BUT THE PROBLEMS WITH THIS LAW EXTENDED EVEN BEYOND THE FIRST AMENDMENT, AS THE NEW RULES EXEMPTED PACS RUN BY FOUR SPECIFIC MAINE LEGISLATORS: THE SPEAKER OF THE HOUSE, THE PRESIDENT OF THE SENATE, AND THE MINORITY LEADERS IN EACH HOUSE. THUS, MAINE'S CONTRIBUTION RULES ALSO RAN AFOUL OF THE U.S. CONSTITUTION'S EQUAL PROTECTION GUARANTEES OF THE FOURTEENTH AMENDMENT. THAT'S BECAUSE, UNLIKE NEARLY ALL OTHER

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

MAINERS INCLUDING CAUCUS LEADERSHIP - THE REMAINING 182 MAINE
LEGISLATORS COULD NOT ESTABLISH, DIRECT, OR MAINTAIN A PAC FREE OF
CONTRIBUTION LIMITS.

THANKFULLY, THIS LAW WAS REPEALED.

SPURRED IN PART BY THE LAWSUIT, LEGISLATORS OVERWHELMINGLY VOTED TO
PASS A BILL REPEALING THE RESTRICTIONS IN A SPECIAL LEGISLATIVE SESSION
HELD IN MID-JUNE. GOVERNOR JANET MILLS QUICKLY SIGNED THE BILL INTO LAW
A FEW DAYS LATER. THE INSTITUTE FOR FREE SPEECH VOLUNTARILY DISMISSED
THE CASE AS A RESULT OF THE LEGISLATIVE VICTORY. THIS LITIGATION HELPED
PROTECT THE RIGHT TO FREE SPEECH.

CLOSED CASES PART IV
MAMA BEARS V. FORSYTH COUNTY SCHOOLS (SCHOOL BOARD CENSORSHIP)

CONCERNED PARENTS IN FORSYTH COUNTY WANTED SCHOOL OFFICIALS TO CONFRONT
THE SEXUALLY GRAPHIC MATERIAL IN BOOKS THEY PROVIDE TO CHILDREN IN
SCHOOL LIBRARIES. THE BOARD OF EDUCATION, HOWEVER, HAS CENSORED
SPEAKERS AT BOARD MEETINGS WHO READ EXCERPTS CONTAINING LANGUAGE THE
CHAIR DEEMS "INAPPROPRIATE" FOR CHILDREN. AFTER ONE PARENT PERSISTED,
THE BOARD BANNED HER FROM PARTICIPATING IN FUTURE MEETINGS UNTIL SHE
AGREED TO LIMIT HER FIRST AMENDMENT RIGHTS.

AFTER PLAINTIFF ALISON HAIR ATTEMPTED TO READ ONE SUCH PASSAGE AT A
MARCH 15, 2022 BOARD MEETING, SHE RECEIVED A LETTER SIGNED BY EVERY
MEMBER OF THE BOARD OF EDUCATION PROHIBITING HER FROM PARTICIPATING IN
ANY FUTURE MEETINGS UNTIL SHE PROVIDED A WRITTEN GUARANTEE THAT SHE

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

** - ***6886

WOULD ABIDE BY THE CHAIR'S DIRECTIVES.

THE BOARD'S UNCONSTITUTIONAL DEMANDS AND POLICIES WERE EXACERBATED BY AGGRESSIVE ENFORCEMENT TACTICS AND A CHILLING ENVIRONMENT FOR DISSENT. HAIR AND MARTIN CEASED PARTICIPATING IN BOARD MEETINGS FOR FEAR OF ARREST, EXPULSION, OR FURTHER ABUSE AT THE HANDS OF THE BOARD. SPEAKERS WHO CONTINUE TO VOICE OBJECTIONS TO SCHOOL LIBRARY BOOKS AT MEETINGS HAVE BEEN FORCED TO SELF-CENSOR THEIR COMMENTS.

THE PARENTS' LAWSUIT ASKED THE COURT TO ISSUE AN ORDER PREVENTING FORSYTH COUNTY SCHOOLS AND BOARD OFFICIALS FROM ENFORCING THE BAN AGAINST HAIR'S PARTICIPATION IN BOARD MEETINGS AND SEVERAL UNCONSTITUTIONAL PROVISIONS OF ITS PUBLIC PARTICIPATION POLICY.

THE LAWSUIT ALSO SOUGHT AN ORDER PERMANENTLY ENJOINING THE DEFENDANTS FROM DISCRIMINATING ON THE BASIS OF VIEWPOINT IN PROVIDING ACCESS TO SCHOOL BOARD MEETINGS. ON NOVEMBER 11, 2022, THE COURT PRELIMINARILY RULED IN FAVOR OF THE MAMA BEARS AND REAFFIRMED PARENTS' ABILITY TO EXERCISE THEIR FIRST AMENDMENT SPEECH RIGHTS, INCLUDING CRITICISMS OF THEIR ELECTED OFFICIALS. ON JANUARY 31, 2023, THE COURT ENTERED A FINAL JUDGMENT AGAINST THE SCHOOL DISTRICT AND PERMANENTLY ENJOINED THE SCHOOL DISTRICT FROM ITS UNCONSTITUTIONAL ACTIONS CHALLENGED IN THE CASE.

AS PART OF THE SETTLEMENT OF THE LAWSUIT, THE SCHOOL DISTRICT AGREED TO PAY \$107,500 IN ATTORNEY'S FEES, INCLUDING \$86,000 TO THE INSTITUTE.

THIS VICTORY PROTECTED THE RIGHTS TO FREE SPEECH AND PETITION OF THE

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

GOVERNMENT.

CLOSED CASES PART V

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

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

NEW JERSEY LAW ALLOWS CANDIDATES IN PRIMARY ELECTIONS FOR CONGRESS TO INCLUDE A SLOGAN OF UP TO SIX WORDS NEXT TO THEIR NAME ON THE BALLOT. THE LAW, HOWEVER, PROHIBITS SLOGANS FROM NAMING OR REFERRING TO ANY OTHER PERSON OR ANY INCORPORATED ENTITY IN NEW JERSEY, UNLESS THE CANDIDATE RECEIVES THEIR PERMISSION. THIS FUELED A COMPETITION IN THE STATE TO INCORPORATE ENTITIES IN ORDER TO OWN THE RIGHTS TO THEIR NAMES FOR BALLOT SLOGANS AND EXCLUDE OTHERS FROM USING THEM.

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

LISA MCCORMICK IS A SMALL BUSINESS OWNER WHO SOUGHT THE DEMOCRATIC NOMINATION FOR THE HOUSE IN NEW JERSEY'S 12TH CONGRESSIONAL DISTRICT. STATE OFFICIALS DENIED MANY PROPOSED SLOGANS, INCLUDING "NOT ME. US.,"

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

BECAUSE MCCORMICK DID NOT HAVE PERMISSION FROM AN INCORPORATED ENTITY ORGANIZED IN NEW JERSEY UNDER THAT NAME.

CANDIDATES HAVE THE RIGHT TO USE THE RHETORIC AND LANGUAGE OF THEIR CHOICE IN THEIR SLOGANS. UNFORTUNATELY, LOWER COURTS RULED AGAINST OUR CLIENTS AND THE U.S. SUPREME COURT DENIED THE PETITION FOR A WRIT OF CERTIORARI FOR MAZO AND MCCORMICK V. WAY, ET AL. ON OCTOBER 2, 2023.

CLOSED CASES PART VI

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

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

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

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

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

ON OCTOBER 11, 2022, THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT DENIED OUR CLIENT'S PRELIMINARY INJUNCTION. ON JUNE 20, 2023, THE U.S. SUPREME COURT DECLINED TO GRANT A PETITION TO HEAR THE CASE MOBILIZE THE MESSAGE, LLC V. BONTA.

CLOSED CASES PART VII

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.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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 \$70,000 IN ATTORNEY'S FEES TO THE PLAINTIFFS, INCLUDING \$17,219.02 PAID TO THE INSTITUTE.

THIS VICTORY PROTECTED THE RIGHTS TO FREE SPEECH AND ASSEMBLY.

CLOSED CASES PART VIII

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.

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number **-***6886
---	--

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 IX

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

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

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

THE VAGUE WYOMING LAW IS A PRIME EXAMPLE OF HOW SUCH LAWS CAN HARM

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

-*6886

POLITICAL SPEECH. THE COMPLAINT FILED UNDER THE LAW CAME FROM A FREQUENT OPPONENT OF THE GROUP'S POLICY VIEWS, ALLOWING THE COMPLAINANT TO TURN THE LAW INTO A WEAPON TO SILENCE POLITICAL ADVERSARIES. EVEN IF SPEAKERS PREVAIL AGAINST STATE INVESTIGATIONS, THE PROCESS PUNISHES THEM FOR SPEAKING, DRAINING THEM OF TIME AND RESOURCES.

IN OCTOBER 2023, THE TENTH CIRCUIT HELD THAT WYOMING'S ELECTIONEERING-COMMUNICATIONS DISCLOSURE REGIME IS UNCONSTITUTIONAL. WE BELIEVE IT IS THE FIRST TIME AN APPELLATE COURT HAS APPLIED THE U.S. SUPREME COURT'S OPINION IN AMERICANS FOR PROSPERITY FOUNDATION V. BONTA IN A CAMPAIGN FINANCE CASE.

THE CASE STEMMED FROM WYOMING GUN OWNERS (WYGO) MAKING MULTIPLE COMMUNICATIONS TO ITS MEMBERS AND THE PUBLIC ABOUT CANDIDATES' POLICY VIEWS FOR THE 2020 ELECTION. ALTHOUGH THESE COMMUNICATIONS DID NOT DIRECTLY SUPPORT THE ELECTION OR DEFEAT OF ANY CANDIDATE, THE WYOMING SECRETARY OF STATE'S OFFICE INVESTIGATED WYGO'S POLITICAL SPEECH AFTER RECEIVING A COMPLAINT FROM A FREQUENT OPPONENT OF THE GROUP'S POLICY VIEWS. THEN-DEPUTY SECRETARY OF STATE KAREN WHEELER ASSESSED A \$500 FINE AGAINST WYGO.

THE TENTH CIRCUIT UPHELD THE DISTRICT COURT'S RULING THAT WYOMING'S DISCLOSURE REQUIREMENTS WERE NOT NARROWLY TAILORED AND FAILED TO PROVIDE SUFFICIENT GUIDANCE ON WHICH DONORS MUST BE DISCLOSED, MAKING THE LAW UNCONSTITUTIONAL. AS THE COURT DETERMINED, WYOMING'S MANDATE TO DISCLOSE DONATIONS "RELATING TO" ELECTIONEERING COMMUNICATIONS LACKED NARROW TAILORING AND WAS VAGUE.

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

** - ***6886

AS PART OF THE SETTLEMENT OF THE LAWSUIT, WYOMING AGREED TO PAY

\$119,722.16 IN ATTORNEY'S FEES TO THE INSTITUTE.

THE VICTORY SET A NEW PRECEDENT PROTECTING THE FIRST AMENDMENT RIGHTS

TO FREEDOM OF SPEECH AND ASSEMBLY.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & EQUIPMENT														
44	COMPUTER - BRIAN	12/31/15	SL	3.00		16	457.				457.	457.		0.	457.
45	MONITOR - OWEN	12/31/15	SL	3.00		16	803.				803.	803.		0.	803.
46	COMPUTER - OWEN	09/05/15	SL	3.00		16	1,335.				1,335.	969.		0.	969.
47	COMPUTER - SCOTT	04/21/16	SL	3.00		16	645.				645.	645.		0.	645.
48	COMPUTER - 2016	06/29/16	SL	3.00		16	1,043.				1,043.	1,043.		0.	1,043.
49	COMPUTER MONITOR - DAVID	01/02/17	SL	3.00		16	701.				701.	701.		0.	701.
50	LENOVO COMPUTER	06/08/17	SL	3.00		16	983.				983.	983.		0.	983.
52	DELL COMPUTER FOR RYAN	11/07/18	SL	3.00		16	1,279.				1,279.	1,279.		0.	1,279.
59	FURNITURE AND EQUIPMENT - PURGISTICS - DC OFFICE	12/01/19	SL	5.00		16	40,507.				40,507.	24,978.		8,101.	33,079.
60	CHAIRS FOR NEW OFFICE	01/01/20	SL	5.00		16	8,610.				8,610.	5,166.		1,722.	6,888.
61	HUMANSCALE	01/09/20	SL	5.00		16	1,265.				1,265.	759.		253.	1,012.
62	AMAZON PURCHASE	01/22/20	SL	5.00		16	499.				499.	292.		100.	392.
63	LENOVO GROUP	02/13/20	SL	5.00		16	728.				728.	425.		146.	571.
64	PURGISTICS	02/27/20	SL	5.00		16	14,468.				14,468.	8,199.		2,894.	11,093.
65	PURGISTICS	06/30/20	SL	5.00		16	14,468.				14,468.	7,235.		2,894.	10,129.
69	DELL LATITUDE 5520 H918Y93	03/19/21	SL	5.00		16	1,443.				1,443.	505.		289.	794.
70	UPLIFT DESK	03/24/21	SL	5.00		16	2,168.				2,168.	759.		434.	1,193.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
71	DELL P3221 GSF5P83	03/27/21	SL	5.00		16	501.				501.	175.		100.	275.
73	DELL BUSINESS MONITOR1	05/11/21	SL	5.00		16	421.				421.	140.		84.	224.
74	DELL BUSINESS MONITOR2	05/11/21	SL	5.00		16	455.				455.	152.		91.	243.
75	DELL LATITUDE JCMNW93	07/08/21	SL	5.00		16	1,366.				1,366.	410.		273.	683.
76	DELL LATITUDE 5520 98Q72B3	08/18/21	SL	5.00		16	1,115.				1,115.	297.		223.	520.
77	DELL LATITITUDE 5520 2Y3HV93	06/24/21	SL	5.00		16	1,474.				1,474.	442.		295.	737.
78	DELL LATTITUDE 5531	08/09/22	SL	5.00		16	1,756.				1,756.	146.		351.	497.
79	DELL LATTITUDE 5520	10/21/22	SL	5.00		16	1,074.				1,074.	36.		215.	251.
80	TV	11/06/22	SL	5.00		16	1,498.				1,498.	50.		300.	350.
81	LATTITUDE 5431	11/18/22	SL	5.00		16	1,073.				1,073.	18.		215.	233.
82	MAC FOR CHIP	06/01/23	SL	5.00		16	1,024.				1,024.			119.	119.
83	MAC FOR HELEN	07/05/23	SL	5.00		16	1,576.				1,576.			158.	158.
84	UPLIFT CHAIR AND DESK FOR BRETT	01/05/23	SL	5.00		16	1,893.				1,893.			379.	379.
85	DELL BUSINESS ONLINE	04/04/23	SL	5.00		16	1,297.				1,297.			195.	195.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT						107,925.				107,925.	57,064.		19,831.	76,895.
	LEASEHOLD IMPROVEMENTS														
66	YUMA SOLUTIONS	02/11/20	SL	5.00		16	4,533.				4,533.	2,645.		907.	3,552.
67	NORTHWESTERN DEVELOPMENT COMPANY	02/24/20	SL	5.00		16	18,610.				18,610.	10,546.		3,722.	14,268.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
68	CONSTRUCTION COSTS TENANT ALLOWANCE	01/01/20	SL	11.00		16	357,510.				357,510.	97,503.		32,501.	130,004.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVEMENTS						380,653.				380,653.	110,694.		37,130.	147,824.
	SOFTWARE						0.				0.	0.		0.	0.
	* 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.	199,534.		56,961.	256,495.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						514,564.			0.	514,564.	199,534.			255,644.
	ACQUISITIONS						5,790.			0.	5,790.	0.			851.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						520,354.			0.	520,354.	199,534.			256,495.
	ENDING ACCUM DEPR											256,495.			
	ENDING BOOK VALUE											263,859.			

Department of the Treasury
Internal Revenue Service

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

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

INSTITUTE FOR FREE SPEECH

FORM 990 PAGE 10

**** - ***6886**

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	1,160,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
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 2022 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 2024. 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	56,961.

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 2023	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2023 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 2023 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	56,961.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

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

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

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: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

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.

Table for Section B with 6 columns (a-f) for Vehicle 1 through Vehicle 6. Rows include 30-36: Total business/investment miles, commuting miles, other personal miles, total miles, availability for personal use, and primary 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.

Table for Section C with 2 columns: Yes, No. Rows include 37-41: Written policy statement, personal use prohibition, all use as personal, more than five vehicles, and 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

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

42 Amortization of costs that begins during your 2023 tax year: Table with 6 columns for amortization details.

43 Amortization of costs that began before your 2023 tax year 43

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

2023 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & EQUIPMENT											
44	COMPUTER - BRIAN	123115	SL	3.00	16	457.			457.	457.		0.
45	MONITOR - OWEN	123115	SL	3.00	16	803.			803.	803.		0.
46	COMPUTER - OWEN	090515	SL	3.00	16	1,335.			1,335.	969.		0.
47	COMPUTER - SCOTT	042116	SL	3.00	16	645.			645.	645.		0.
48	COMPUTER - 2016	062916	SL	3.00	16	1,043.			1,043.	1,043.		0.
49	COMPUTER MONITOR - DAVID	010217	SL	3.00	16	701.			701.	701.		0.
50	LENOVO COMPUTER	060817	SL	3.00	16	983.			983.	983.		0.
52	DELL COMPUTER FOR RYAN	110718	SL	3.00	16	1,279.			1,279.	1,279.		0.
59	FURNITURE AND EQUIPMENT - PURGIST	120119	SL	5.00	16	40,507.			40,507.	24,978.		8,101.
60	CHAIRS FOR NEW OFFICE	010120	SL	5.00	16	8,610.			8,610.	5,166.		1,722.
61	HUMANSCALE	010920	SL	5.00	16	1,265.			1,265.	759.		253.
62	AMAZON PURCHASE	012220	SL	5.00	16	499.			499.	292.		100.
63	LENOVO GROUP	021320	SL	5.00	16	728.			728.	425.		146.
64	PURGISTICS	022720	SL	5.00	16	14,468.			14,468.	8,199.		2,894.
65	PURGISTICS	063020	SL	5.00	16	14,468.			14,468.	7,235.		2,894.
69	DELL LATITUDE 5520 H918Y93	031921	SL	5.00	16	1,443.			1,443.	505.		289.
70	UPLIFT DESK	032421	SL	5.00	16	2,168.			2,168.	759.		434.

2023 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.	175.		100.
73	DELL BUSINESS MONITOR1	051121	SL	5.00	16	421.			421.	140.		84.
74	DELL BUSINESS MONITOR2	051121	SL	5.00	16	455.			455.	152.		91.
75	DELL LATITUDE JCMNW93	070821	SL	5.00	16	1,366.			1,366.	410.		273.
76	DELL LATITUDE 5520 98Q72B3	081821	SL	5.00	16	1,115.			1,115.	297.		223.
77	DELL LATITUDE 5520 2Y3HV93	062421	SL	5.00	16	1,474.			1,474.	442.		295.
78	DELL LATTITUDE 5531	080922	SL	5.00	16	1,756.			1,756.	146.		351.
79	DELL LATTITUDE 5520	102122	SL	5.00	16	1,074.			1,074.	36.		215.
80	TV	110622	SL	5.00	16	1,498.			1,498.	50.		300.
81	LATTITUDE 5431	111822	SL	5.00	16	1,073.			1,073.	18.		215.
82	MAC FOR CHIP	060123	SL	5.00	16	1,024.			1,024.			119.
83	MAC FOR HELEN	070523	SL	5.00	16	1,576.			1,576.			158.
84	UPLIFT CHAIR AND DESK FOR BRETT	010523	SL	5.00	16	1,893.			1,893.			379.
85	DELL BUSINESS ONLINE	040423	SL	5.00	16	1,297.			1,297.			195.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIP					107,925.		0.	107,925.	57,064.		19,831.
	LEASEHOLD IMPROVEMENTS											
66	YUMA SOLUTIONS	021120	SL	5.00	16	4,533.			4,533.	2,645.		907.
67	NORTHWESTERN DEVELOPMENT COMPANY	022420	SL	5.00	16	18,610.			18,610.	10,546.		3,722.

2023 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
68	CONSTRUCTION COSTS											
	TENANT ALLOWANCE	010120	SL	11.00	16	357,510.			357,510.	97,503.		32,501.
	* 990 PAGE 10 TOTAL											
	- LEASEHOLD IMPROVE					380,653.		0.	380,653.	110,694.		37,130.
	SOFTWARE											
	* 990 PAGE 10 TOTAL											
	- SOFTWARE					0.		0.	0.	0.		0.
	WEBSITE DEVELOPMENT COSTS											
53	WEBSITE DEVELOPMENT FEBRUARY	020518	SL	3.00	16	15,088.			15,088.	15,088.		0.
54	WEBSITE DEVELOPMENT JULY	070518	SL	3.00	16	7,544.			7,544.	7,544.		0.
55	WEBSITE DEVELOPMENT SEPTEMBER	091018	SL	3.00	16	9,144.			9,144.	9,144.		0.
	* 990 PAGE 10 TOTAL											
	- WEBSITE DEVELOPME					31,776.		0.	31,776.	31,776.		0.
	* GRAND TOTAL 990 PAGE 10 DEPR					520,354.		0.	520,354.	199,534.		56,961.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					514,564.		0.	514,564.	199,534.		
	ACQUISITIONS					5,790.		0.	5,790.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					520,354.		0.	520,354.	199,534.		