

# 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)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2023

Open to Public Inspection

**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.</b>		<b>D</b> Employer identification number <b>04-3467254</b>
	Doing business as		<b>E</b> Telephone number <b>215-717-3473</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>510 WALNUT STREET</b>		<b>G</b> Gross receipts \$ <b>46,066,146.</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>PHILADELPHIA, PA 19106</b>		
<b>F</b> Name and address of principal officer: <b>GREGORY LUKIANOFF</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number	

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

**J** Website: **HTTP://THEFIRE.ORG/**

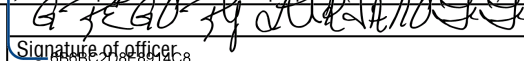
**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: **1999** **M** State of legal domicile: **MA**

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>DEFEND AND SUSTAIN THE INDIVIDUAL RIGHTS OF ALL AMERICANS TO FREE SPEECH AND FREE THOUGHT-</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>142</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>16</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>35,171,838.</b>	<b>32,251,288.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>232,857.</b>	<b>81,306.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>807,552.</b>	<b>1,049,430.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>-277,190.</b>	<b>42,310.</b>
		<b>35,935,057.</b>	<b>33,424,334.</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>332,796.</b>	<b>468,100.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>12,970,897.</b>	<b>15,071,641.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>3,692,542.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>20,932,441.</b>	<b>12,451,397.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>34,236,134.</b>	<b>27,991,138.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>1,698,923.</b>	<b>5,433,196.</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>51,099,560.</b>	<b>63,265,155.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>5,948,620.</b>	<b>10,036,913.</b>
	<b>45,150,940.</b>	<b>53,228,242.</b>	

## 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.

<b>Sign Here</b>	DocuSigned by:  Signature of officer	Date
	<b>GREGORY LUKIANOFF, PRESIDENT AND CEO</b> Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>WILLIAM A. LOUGHERY</b>	<b>WILLIAM A. LOUGHERY</b>	<b>11/12/24</b>		<b>P01603932</b>
	Firm's name	Firm's EIN			
	<b>CLIFTONLARSONALLEN LLP</b>	<b>41-0746749</b>			
	Firm's address	Phone no. (215) 643-3900			
	<b>150 S WARNER ROAD, SUITE 310</b> <b>KING OF PRUSSIA, PA 19406</b>				

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

Form 990 (2023)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:  
THE FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION'S (FIRE'S) MISSION IS TO DEFEND AND SUSTAIN THE INDIVIDUAL RIGHTS OF ALL AMERICANS TO FREE SPEECH AND FREE THOUGHT-THE MOST ESSENTIAL QUALITIES OF LIBERTY.  
(CONTINUED ON SCHEDULE O)

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

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

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

4a (Code: ) (Expenses \$ 6,843,886. including grants of \$ 0. ) (Revenue \$ 8,373. )  
COMMUNICATIONS: FIRE'S COMMUNICATIONS PROGRAM SHARES OUR MISSION WITH MILLIONS OF AMERICANS THROUGH CHANNELS INCLUDING PRINT MEDIA, PODCASTS, VIDEOS, RADIO AND TELEVISION, SOCIAL MEDIA, AND ONLINE PLATFORMS. IN THE FISCAL YEAR 2023-24, WE AMASSED MORE THAN 920,000 SUBSCRIBERS AND FOLLOWERS, WELCOMED 4.6 MILLION VISITORS TO OUR WEBSITE, AND RECEIVED A RECORD-BREAKING 15,730 MEDIA MENTIONS.

4b (Code: ) (Expenses \$ 3,711,758. including grants of \$ 199,721. ) (Revenue \$ 30,000. )  
RESEARCH: FIRE'S RESEARCH TEAM COMPILES DATA ON THREATS TO FREE SPEECH SO WE CAN CONFRONT AND RESPOND TO THE MOST COMMONLY MADE ARGUMENTS AGAINST FREEDOM OF EXPRESSION.

4c (Code: ) (Expenses \$ 3,575,716. including grants of \$ 0. ) (Revenue \$ 28,001. )  
FIRE LITIGATION: FIRE STRATEGICALLY LITIGATES IN COURTS NATIONWIDE TO VINDICATE FIRST AMENDMENT RIGHTS. IN SERVICE OF OUR EXPANDED MISSION TO DEFEND FREE SPEECH BOTH ON AND OFF CAMPUS, OUR LITIGATION PROGRAM IS GROWING INTO A PREMIER PUBLIC-INTEREST LAW FIRM FOR FREE EXPRESSION. FIRE ATTORNEYS REVIEW EACH AND EVERY CASE SUBMISSION WE RECEIVE AND ALSO PROACTIVELY SEEK OUT LEGAL CHALLENGES WITH THE POTENTIAL TO SECURE LASTING LEGAL PRECEDENTS, MAJOR PUBLIC-POLICY REFORM, OR CLEAR CULTURAL IMPACT. SINCE FIRE BEGAN LITIGATING IN 2014, FIRE'S LITIGATION PROGRAM HAS SECURED 28 VICTORIES AND MORE THAN \$3 MILLION IN DAMAGES AND FEES.  
(CONTINUED ON SCHEDULE O.)

4d Other program services (Describe on Schedule O.)  
(Expenses \$ 7,957,175. including grants of \$ 268,379. ) (Revenue \$ 14,932. )

4e Total program service expenses 22,088,535.

Form 990 (2023)

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b> 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> .....	<b>1</b>	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	<b>2</b>	<b>X</b>	
<b>3</b> 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> .....	<b>3</b>		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> 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> .....	<b>4</b>	<b>X</b>	
<b>5</b> 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> .....	<b>5</b>		<b>X</b>
<b>6</b> 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> .....	<b>6</b>		<b>X</b>
<b>7</b> 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> .....	<b>7</b>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>		<b>X</b>
<b>9</b> 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> .....	<b>9</b>		<b>X</b>
<b>10</b> 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> .....	<b>10</b>	<b>X</b>	
<b>11</b> 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.			
<b>a</b> 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> .....	<b>11a</b>	<b>X</b>	
<b>b</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> .....	<b>11b</b>		<b>X</b>
<b>c</b> 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> .....	<b>11c</b>		<b>X</b>
<b>d</b> 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> .....	<b>11d</b>	<b>X</b>	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b>	<b>X</b>	
<b>f</b> 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> .....	<b>11f</b>	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b>	<b>X</b>	
<b>b</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> .....	<b>12b</b>		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b>		<b>X</b>
<b>b</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> .....	<b>14b</b>		<b>X</b>
<b>15</b> 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> .....	<b>15</b>	<b>X</b>	
<b>16</b> 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> .....	<b>16</b>		<b>X</b>
<b>17</b> 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 .....	<b>17</b>		<b>X</b>
<b>18</b> 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> .....	<b>18</b>		<b>X</b>
<b>19</b> 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> .....	<b>19</b>		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>		
<b>21</b> 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> .....	<b>21</b>	<b>X</b>	

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

**Part IV Checklist of Required Schedules** *(continued)*

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

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 100	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return ..... <b>2a</b> 142		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> .....		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....		X
<b>b</b>	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year ..... <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? .....		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 ..... <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ..... <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders ..... <b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) ..... <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year ..... <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? .....		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans ..... <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand ..... <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? .....		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> .....		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....		X
	If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....		X
	If "Yes," complete Form 4720, Schedule O.		
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....		
	If "Yes," complete Form 6069.		

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

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

**Section A. Governing Body and Management**

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	10		
<b>2</b> 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?	<b>2</b>			<b>X</b>
<b>3</b> 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?	<b>3</b>			<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>			<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>			<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>			<b>X</b>
<b>7a</b> 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?	<b>7a</b>			<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>			<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	<b>8a</b>		<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>			<b>X</b>
<b>9</b> 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	<b>9</b>			<b>X</b>

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, FL, GA, HI, IL, KS, KY, MA, MD, MI
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
GAIL LUCAS, CPA, MBA - (215) 717-3473  
510 WALNUT STREET, SUITE 900, PHILADELPHIA, PA 19106

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**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) BOB CORN REVERE CHIEF COUNSEL	40.00				X		539,925.	0.	29,679.	
(2) GREGORY LUKIANOFF PRESIDENT AND CEO	40.00			X			499,505.	0.	45,309.	
(3) ALISHA GLENNON CHIEF OPERATING OFFICER	40.00			X			390,406.	0.	45,309.	
(4) WILLIAM CREELEY LEGAL DIRECTOR	40.00			X			349,837.	0.	41,572.	
(5) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	40.00			X			260,345.	0.	37,670.	
(6) RONALD LONDON GENERAL COUNSEL	40.00			X			252,372.	0.	37,711.	
(7) DARPANA SHETH VICE PRESIDENT OF LITIGATION	40.00				X		233,789.	0.	36,698.	
(8) MATT HARWOOD VICE PRESIDENT OF COMMUNICATIONS	40.00				X		181,135.	0.	33,077.	
(9) BRIDGET GLACKIN SENIOR VICE PRESIDENT, DEV	40.00				X		168,689.	0.	32,123.	
(10) JOSEPH COHN LEGISLATIVE & POLICY DIREC	40.00				X		177,527.	0.	18,386.	
(11) JOHN ELLIS CHAIRMAN	1.00	X		X			0.	0.	0.	
(12) JACK HENNEMAN VICE CHAIR AS OF OCT 2023	1.00	X		X			0.	0.	0.	
(13) VIRGINIA POSTREL SECRETARY	1.00	X		X			0.	0.	0.	
(14) KMELE FOSTER TREASURER	1.00	X		X			0.	0.	0.	
(15) HARVEY SILVERGLATE CO-FOUNDER	1.00	X		X			0.	0.	0.	
(16) SAMUEL J ABRAMS DIRECTOR	1.00	X					0.	0.	0.	
(17) KURT JAGGERS DIRECTOR AS OF AUG 2023	1.00	X					0.	0.	0.	

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**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			
(18) SANDY LEONG DIRECTOR	1.00	X					0.	0.	0.	
(19) JOSEPH MALINE DIRECTOR	1.00	X					0.	0.	0.	
(20) KEITH WHITTINGTON DIRECTOR	1.00	X					0.	0.	0.	
<b>1b Subtotal</b> .....							3,053,530.	0.	357,534.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							3,053,530.	0.	357,534.	

**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 35

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> 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	
<b>5</b> 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
CORPORATE FACILITIES OF NEW JERSEY, 2129 CHESTNUT STREET, PHILADELPHIA, PA 19103	OFFICE EXPANSION	495,781.
NODEHAUS MEDIA, LLC, 921 36TH STREET, SW, SUITE 109, WILLIAMSTOWN, MA 01267	ADVERTISING SERVICES	126,000.
CDW, 200 NORTH MILWAUKEE AVE, VERNON HILLS, IL 60061	IT EQUIPMENT	109,598.

**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 3

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**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	32,251,288.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 210,502.				
	<b>h Total.</b> Add lines 1a-1f .....			32,251,288.			
<b>Program Service Revenue</b>	<b>2 a</b> <u>SPEAKER FEES</u>	<b>Business Code</b>					
		900099	68,155.	68,155.			
	<b>b</b> <u>LITIGATION SETTLEMENT PROCEEDS</u>	900099	13,151.	13,151.			
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....			81,306.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		1,067,649.			1067649.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties .....		41,018.			41,018.	
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
				12,623,593.			
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	12,641,812.				
	<b>c</b> Gain or (loss) .....	<b>7c</b>	-18,219.				
	<b>d</b> Net gain or (loss) .....			-18,219.		-18,219.	
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> <u>OTHER INCOME</u>	<b>Business Code</b>					
		900099	1,292.			1,292.	
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....			1,292.			
<b>12 Total revenue.</b> See instructions .....			33,424,334.	81,306.	0.	1091740.	

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**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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	416,421.	416,421.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	39,679.	39,679.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	12,000.	12,000.		
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	2,145,768.	1,429,245.	355,268.	361,255.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	10,494,002.	7,923,599.	1,052,507.	1,517,896.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	371,968.	282,255.	34,856.	54,857.
<b>9</b> Other employee benefits .....	1,165,754.	869,388.	122,082.	174,284.
<b>10</b> Payroll taxes .....	894,149.	662,505.	98,678.	132,966.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	495,750.	480,096.	6,761.	8,893.
<b>c</b> Accounting .....	30,240.	22,426.	3,375.	4,439.
<b>d</b> Lobbying .....	64,542.	64,542.		
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	102,156.		102,156.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,268,079.	1,213,674.	18,331.	36,074.
<b>12</b> Advertising and promotion .....	2,690,769.	2,633,803.	784.	56,182.
<b>13</b> Office expenses .....	901,653.	301,968.	32,821.	566,864.
<b>14</b> Information technology .....	1,044,178.	774,363.	116,530.	153,285.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	1,126,414.	835,349.	125,708.	165,357.
<b>17</b> Travel .....	984,154.	776,797.	18,579.	188,778.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	1,204,170.	997,999.	41,748.	164,423.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	594,215.	440,670.	66,314.	87,231.
<b>23</b> Insurance .....	105,141.	77,972.	11,734.	15,435.
<b>24</b> 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.)				
<b>a</b> <b>RESEARCH SERVICES</b>	1,754,445.	1,752,718.		1,727.
<b>b</b> <b>DUES AND SUBSCRIPTIONS</b>	85,491.	81,066.	1,829.	2,596.
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	27,991,138.	22,088,535.	2,210,061.	3,692,542.
<b>26</b> <b>Joint costs.</b> 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)				

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**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	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	364,109.	1	126,700.	
	<b>2</b> Savings and temporary cash investments .....	2,980,174.	2	5,860,470.	
	<b>3</b> Pledges and grants receivable, net .....	6,349,110.	3	4,421,315.	
	<b>4</b> Accounts receivable, net .....	228.	4	228.	
	<b>5</b> 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		
	<b>6</b> 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		
	<b>7</b> Notes and loans receivable, net .....		7		
	<b>8</b> Inventories for sale or use .....		8		
	<b>9</b> Prepaid expenses and deferred charges .....	336,048.	9	595,475.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 6,740,169.			
	<b>b</b> Less: accumulated depreciation .....	10b 1,524,676.	1,388,636.	10c	5,215,493.
	<b>11</b> Investments - publicly traded securities .....	33,033,207.	11	39,682,254.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	2,482,346.	12	1,563,894.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		13		
	<b>14</b> Intangible assets .....		14		
	<b>15</b> Other assets. See Part IV, line 11 .....	4,165,702.	15	5,799,326.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	51,099,560.	16	63,265,155.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	676,517.	17	1,681,352.	
	<b>18</b> Grants payable .....		18		
	<b>19</b> Deferred revenue .....		19		
	<b>20</b> Tax-exempt bond liabilities .....		20		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		21		
	<b>22</b> 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		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		23		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		24		
	<b>25</b> 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 .....	5,272,103.	25	8,355,561.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	5,948,620.	26	10,036,913.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions .....	37,184,417.	27	47,806,920.	
	<b>28</b> Net assets with donor restrictions .....	7,966,523.	28	5,421,322.	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds .....		29		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		30		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		31		
	<b>32</b> Total net assets or fund balances .....	45,150,940.	32	53,228,242.	
<b>33</b> Total liabilities and net assets/fund balances .....	51,099,560.	33	63,265,155.		

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**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) .....	<b>1</b>	33,424,334.
2 Total expenses (must equal Part IX, column (A), line 25) .....	<b>2</b>	27,991,138.
3 Revenue less expenses. Subtract line 2 from line 1 .....	<b>3</b>	5,433,196.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	<b>4</b>	45,150,940.
5 Net unrealized gains (losses) on investments .....	<b>5</b>	2,473,108.
6 Donated services and use of facilities .....	<b>6</b>	
7 Investment expenses .....	<b>7</b>	
8 Prior period adjustments .....	<b>8</b>	
9 Other changes in net assets or fund balances (explain on Schedule O) .....	<b>9</b>	170,998.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	<b>10</b>	53,228,242.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	<b>2a</b>		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b Were the organization's financial statements audited by an independent accountant? .....	<b>2b</b>	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
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? .....	<b>2c</b>	X	
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>3a</b>		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....	<b>3b</b>		



**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
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**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	13565017.	15761288.	36490336.	35171838.	32251288.	133239767
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	13565017.	15761288.	36490336.	35171838.	32251288.	133239767
<b>5</b> 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) .....						2122113.
<b>6 Public support.</b> Subtract line 5 from line 4.						131117654

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	13565017.	15761288.	36490336.	35171838.	32251288.	133239767
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	275,927.	238,868.	494,109.	818,937.	1108667.	2936508.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	2,374.	7,274.	5,595.	521.	1,292.	17,056.
<b>11 Total support.</b> Add lines 7 through 10						136193331
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	549,722.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	96.27 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	95.45 %
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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"/>

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
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**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....	<b>18</b>	%

**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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described on line 11a above?		
<b>c</b> 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>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> 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>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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>	Yes	No
<b>b</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>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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>b</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>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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**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 <b>Adjusted Net Income</b> (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 <b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> 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 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
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 <b>Distributable Amount.</b> 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).		

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b> Distributable amount for 2023 from Section C, line 6	<b>9</b>
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2019 AMOUNT: \$ 2,374.

2020 AMOUNT: \$ 7,274.

2021 AMOUNT: \$ 5,595.

2022 AMOUNT: \$ 521.

2023 AMOUNT: \$ 1,292.

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

Employer identification number

**04-3467254**

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 <b>FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.</b>	Employer identification number <b>04-3467254</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>6,701,607.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>3,227,452.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>3,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>3,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>2,745,102.</u>	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.)

Name of organization <b>FOUNDATION FOR INDIVIDUAL RIGHTS AND                  EXPRESSION, INC.</b>	Employer identification number <b>04-3467254</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization <b>FOUNDATION FOR INDIVIDUAL RIGHTS AND                  EXPRESSION, INC.</b>	Employer identification number <b>04-3467254</b>
---	---

**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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
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](http://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 <b>FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.</b>	Employer identification number <b>04-3467254</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

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

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

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

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

Schedule C (Form 990) 2023

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

**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												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	3,838.													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	60,704.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	64,542.													
<b>d</b>	Other exempt purpose expenditures	22,023,993.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	22,088,535.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>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.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
<b>j</b>	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
<b>2a</b> Lobbying nontaxable amount	554,459.	1,000,000.	1,000,000.	1,000,000.	3,554,459.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					5,331,689.
<b>c</b> Total lobbying expenditures	61,188.	103,033.	122,083.	64,542.	350,846.
<b>d</b> Grassroots nontaxable amount	138,615.	250,000.	250,000.	250,000.	888,615.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,332,923.
<b>f</b> Grassroots lobbying expenditures			4,789.	3,838.	8,627.

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

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

<b>1</b> Dues, assessments and similar amounts from members	1
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
<b>a</b> Current year	2a
<b>b</b> Carryover from last year	2b
<b>c</b> Total	2c
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
<b>4</b> 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?	4
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions	5

**Part IV Supplemental Information**

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

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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 FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC. Employer identification number 04-3467254

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 about 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 of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and non-certified historic structures), and questions about monitoring, expenses, and reporting requirements.

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 about reporting requirements for art and historical treasures, and a table for revenue and assets included.

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



**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

**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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**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)		
<b>Total.</b> (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	149,651.
(2) OPERATING LEASES RIGHT-OF-USE ASSETS	5,649,675.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	5,799,326.

**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) LEASE LIABILITIES - OPERATING	8,355,561.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	8,355,561.

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 ...

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

**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 .....		<b>1</b>	35,966,284.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments .....	<b>2a</b>	2,473,108.	
b Donated services and use of facilities .....	<b>2b</b>		
c Recoveries of prior year grants .....	<b>2c</b>		
d Other (Describe in Part XIII.) .....	<b>2d</b>	170,998.	
e Add lines 2a through 2d .....	<b>2e</b>	2,644,106.	
3 Subtract line 2e from line 1 .....		<b>3</b>	33,322,178.
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 .....	<b>4a</b>	102,156.	
b Other (Describe in Part XIII.) .....	<b>4b</b>		
c Add lines 4a and 4b .....	<b>4c</b>	102,156.	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....		<b>5</b>	33,424,334.

**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 .....		<b>1</b>	27,888,982.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities .....	<b>2a</b>		
b Prior year adjustments .....	<b>2b</b>		
c Other losses .....	<b>2c</b>		
d Other (Describe in Part XIII.) .....	<b>2d</b>		
e Add lines 2a through 2d .....	<b>2e</b>		0.
3 Subtract line 2e from line 1 .....		<b>3</b>	27,888,982.
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 .....	<b>4a</b>	102,156.	
b Other (Describe in Part XIII.) .....	<b>4b</b>		
c Add lines 4a and 4b .....	<b>4c</b>	102,156.	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....		<b>5</b>	27,991,138.

**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 V, LINE 4:**

THE FOUNDATION'S ENDOWMENT CONSISTS OF ONE INDIVIDUAL FUND ESTABLISHED  
PRIMARILY TO FUND OPERATIONS.

**PART X, LINE 2:**

THE FOUNDATION IS A NONPROFIT ORGANIZATION AS DESCRIBED IN SECTION  
501(C)(3) OF THE INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL AND  
STATE INCOME TAXES. ACCORDINGLY, THERE IS NO PROVISION FOR INCOME TAXES.  
THE FOUNDATION IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE ITS  
TAX-EXEMPT STATUS, NOR IS IT AWARE OF ANY OF ITS ACTIVITIES THAT ARE  
SUBJECT TO TAX ON UNRELATED BUSINESS INCOME TAXES.

**Part XIII** Supplemental Information (continued)

THE FOUNDATION FOLLOWS THE GUIDANCE IN THE INCOME TAX STANDARD REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS. THE GUIDANCE CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS. THE GUIDANCE FURTHER PRESCRIBES RECOGNITION AND MEASUREMENT OF TAX PROVISIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. THE APPLICATION OF THIS STANDARD HAD NO IMPACT ON THE FOUNDATION'S FINANCIAL STATEMENTS.

THE FOUNDATION'S INCOME TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL, STATE, AND LOCAL AUTHORITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

GAIN ON DISPOSAL OF LEASE RELATED ASSET 170,998.







FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.** Employer identification number  
**04-3467254**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
BROWN UNIVERSITY 69 BROWN STREET, 2ND FLOOR PROVIDENCE, RI 02912	05-0258809	501(C)(3)	13,860.	0.			SUPPORT FOR PROJECT STUDYING WHETHER VIEWPOINT DIVERSITY AFFECTS SUCCESS IN GROUP
CALIFORNIA STATE UNIVERSITY, LONG BEACH - 6300 STATE UNIVERSITY DRIVE, SUITE 332 - LONG BEACH, CA 90815	93-1150363	501(C)(3)	31,400.	0.			SUPPORT FOR PROJECT TO CREATE A GENERAL POPULATION BASELINE AGAINST WHICH TO COMPARE
PEMBROKE COLLEGE FOUNDATION INC. 62 DAUPHIN DRIVE WILLIAMSVILLE, NY 14221	52-1360375	501(C)(3)	33,000.	0.			SUPPORT FOR A DIGITAL HUMANITIES PROJECT VISUALIZING THE EVOLUTION OF FIRST AMENDMENT-LIKE
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA - 5200 NORTH LAKE ROAD - MERCED, CA 95343	94-3067788	501(C)(3)	13,200.	0.			SUPPORT FOR A PROJECT EXAMINING THE SCHOLARLY OUTPUT OF ACADEMICS BEFORE AND AFTER THEY
UNIVERSITY OF CALIFORNIA, BERKELEY 1608 FOURTH STREET, SUITE 201 BERKELEY, CA 94710	94-6002123	501(C)(3)	22,000.	0.			SUPPORT FOR STUDY EXAMINING WHETHER THERE IS IDEOLOGICAL BIAS IN FEDERAL SCIENCE FUNDING
UNIVERSITY OF WASHINGTON (GRANTS) 12455 COLLECTIONS DRIVE CHICAGO, IL 60693	91-6001537	511(A)(2)(B)	37,384.	0.			SUPPORT FOR STUDY LOOKING AT HOW DEI STATEMENTS FROM DIFFERENT IDEOLOGICAL POINTS OF

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 11.

**3** Enter total number of other organizations listed in the line 1 table 1.

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

Schedule I (Form 990) 2023

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

Schedule I (Form 990)

04-3467254

Page 1

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
REGENTS OF THE UNIVERSITY OF CALIFORNIA - 5200 NORTH LAKE ROAD - MERCED, CA 95343	94-3067788	501(C)(3)	11,977.	0.			SUPPORT FOR STUDY EXAMINING HOW MISPERCEPTIONS OF PARTISAN BELIEFS IMPACTS
THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA - 3451 WALNUT STREET, 5TH FLOOR - PHILADELPHIA, PA 19104	23-1352685	501(C)(3)	13,500.	0.			SUPPORT FOR A STUDY LOOKING AT POLITICAL STATEMENTS ISSUED BY ACADEMIC JOURNALS AND
UNIVERSITY OF PITTSBURGH PO BOX 640458 PITTSBURGH, PA 15264	25-0965591	501(C)(3)	22,500.	0.			SUPPORT FOR A STUDY LOOKING AT WHETHER IDEOLOGICAL PREFERENCES ARE SIGNALLED IN
ALUMNI FREE SPEECH ALLIANCE 1859 CRAIG FARM ROAD LANCASTER, SC 29720	87-4405869	501(C)(3)	173,800.	0.			PROVIDE ASSISTANCE TO THE ALUMNI FREE SPEECH ALLIANCE TO COVER OVERHEAD AND
NEW YORK UNIVERSITY 105 EAST 17TH STREET, 2ND FLOOR NEW YORK CITY, NY 10003	13-5562308	501(C)(3)	15,000.	0.			SUPPORT FOR PARTICIPATION IN THE FIRST AMENDMENT SUMMIT INCLUDING PROMOTION TO UNIVERSITIES
NEW YORK UNIVERSITY 105 EAST 17TH STREET, 2ND FLOOR NEW YORK CITY, NY 10003	13-5562308	501(C)(3)	20,000.	0.			SUPPORT FOR THEIR NEW PROJECT CATELOGUING AND CREATING A DATABASE OF SLAPP LAWSUITS ACROSS THE

Schedule I (Form 990)

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

**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
CAMPUS SCHOLAR PROGRAM	25	35,580.	0.		
STUDENT DEFENDERS PROGRAM	3	1,789.	0.		
SCHOLARSHIPS	1	1,000.	0.		
LET'S TALK PROGRAM	1	855.	0.		
FREE SPEECH WEEK	6	455.	0.		

**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:**

GRANT FUNDS ARE GIVEN TO FULFILL THE ORGANIZATIONAL MISSION AND ONLY FOR 501(C)(3) PURPOSES. REGULAR CHECK-IN MEETINGS ARE HELD WITH THOSE THAT RECEIVE GRANT FUNDS TO MONITOR USE OF GRANT FUNDS.

**GRANTEES OF THE FREE INQUIRY GRANT (FIG) PROGRAM MUST:**

1. PROVIDE FIRE WITH A WRITTEN REPORT ON THE PROGRESS OF THE RESEARCH PROJECT AND USE OF THE GRANT EVERY FOUR MONTHS BEGINNING ON THE DATE GRANT FUNDS ARE FIRST DISBURSED TO GRANTEE; AND

**Part IV** Supplemental Information

2. MAINTAIN BOOKS AND RECORDS REGARDING THE USE OF THE GRANT, INCLUDING COMPLETE RECORDS OF RECEIPTS AND EXPENDITURES, AND MAKE THEM AVAILABLE FOR INSPECTION BY FIRE FOR A PERIOD OF FOUR (4) YEARS FOLLOWING USE OF THE GRANT.

STUDENTS APPLY FOR THE CAMPUS SCHOLARS PROGRAM DURING A BIENNIAL APPLICATION WINDOW. FIRE THEN EVALUATES APPLICATIONS, CONDUCTS INTERVIEWS, AND SELECTS A LIMITED NUMBER OF SCHOLARSHIP RECIPIENTS. FIRE PROVIDES FUNDS TO ASSIST WITH A FIRE MISSION-CENTRIC PROJECT AND REGULARLY MEETS WITH THE CAMPUS SCHOLAR TO CHECK ON THEIR PROGRESS. STUDENTS ARE AWARDED A STIPEND UPON SUCCESSFUL COMPLETION OF THEIR PROJECT.

STUDENTS APPLY TO FIRE FOR FUNDS TO HELP WITH PROJECTS THAT FURTHER FIRE'S MISSION ON THEIR INDIVIDUAL CAMPUSES. FIRE EVALUATES THE APPLICATIONS AND DISTRIBUTES THE FUNDS.

LET'S TALK GROUPS APPLY TO FIRE FOR SCHOLARSHIP FUNDS TO HELP FACILITATE STUDENT DISCUSSION EVENTS AND ACTIVITIES. FIRE EVALUATES THE APPLICATIONS AND DISTRIBUTES THE FUNDS, THEN WORKS WITH THE GROUP TO ENSURE THEY ARE SET UP FOR SUCCESS.

SCHOLARSHIPS ARE AWARDED BASED UPON THE SELECTIONS OF AN ASSESSMENT COMMITTEE THAT READ AND EVALUATE ESSAY CONTEST SUBMISSIONS. WINNERS' ELIGIBILITY IS VERIFIED BY CONTACTING THEIR UNIVERSITY AND VERIFYING ENROLLMENT.

SCHOLARSHIPS ARE PAID DIRECTLY TO THE UNIVERSITY AND CREDITED TO THE

**Part IV** Supplemental Information

STUDENT'S TUITION ACCOUNT. RECEIPT OF SCHOLARSHIP FUNDS IS VERIFIED BY  
RETURN OF A CANCELED CHECK THAT WAS CASHED BY THAT UNIVERSITY.

STUDENT DEFENDER CHAPTERS APPLY TO FIRE FOR SCHOLARSHIP FUNDS TO HELP THEIR  
STUDENT GROUPS REACH MORE STUDENTS. FIRE EVALUATES THE APPLICATIONS AND  
DISTRIBUTES THE FUNDS, THEN WORKS WITH THE CHAPTER TO ENSURE THEIR PROGRAM  
IS SET UP FOR SUCCESS.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: BROWN UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR PROJECT STUDYING WHETHER  
VIEWPOINT DIVERSITY AFFECTS SUCCESS IN GROUP PROBLEM-SOLVING

NAME OF ORGANIZATION OR GOVERNMENT:

CALIFORNIA STATE UNIVERSITY, LONG BEACH

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR PROJECT TO CREATE A  
GENERAL POPULATION BASELINE AGAINST WHICH TO COMPARE THE RESULTS OF THE  
COLLEGE FREE SPEECH RANKINGS SURVEY.

NAME OF ORGANIZATION OR GOVERNMENT: PEMBROKE COLLEGE FOUNDATION INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR A DIGITAL HUMANITIES  
PROJECT VISUALIZING THE EVOLUTION OF FIRST AMENDMENT-LIKE PROTECTIONS IN  
STATE CONSTITUTIONS, AND INTERVIEWS WITH JUDGES WHO INTERPRET SAID  
PROTECTIONS.

NAME OF ORGANIZATION OR GOVERNMENT:

THE REGENTS OF THE UNIVERSITY OF CALIFORNIA

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR A PROJECT EXAMINING THE

**Part IV** Supplemental Information

SCHOLARLY OUTPUT OF ACADEMICS BEFORE AND AFTER THEY FACE CONTROVERSIES  
RELATED TO THEIR SPEECH.

NAME OF ORGANIZATION OR GOVERNMENT: UNIVERSITY OF CALIFORNIA, BERKELEY

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR STUDY EXAMINING WHETHER  
THERE IS IDEOLOGICAL BIAS IN FEDERAL SCIENCE FUNDING PROJECTS.

NAME OF ORGANIZATION OR GOVERNMENT: UNIVERSITY OF WASHINGTON (GRANTS)

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR STUDY LOOKING AT HOW DEI  
STATEMENTS FROM DIFFERENT IDEOLOGICAL POINTS OF VIEW ARE EVALUATED.

NAME OF ORGANIZATION OR GOVERNMENT:

REGENTS OF THE UNIVERSITY OF CALIFORNIA

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR STUDY EXAMINING HOW  
MISPERCEPTIONS OF PARTISAN BELIEFS IMPACTS THE CONSEQUENCES SUBJECTS  
THINK ARE APPROPRIATE FOR SPEECH

NAME OF ORGANIZATION OR GOVERNMENT:

THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR A STUDY LOOKING AT  
POLITICAL STATEMENTS ISSUED BY ACADEMIC JOURNALS AND PROFESSIONAL  
ORGANIZATIONS

NAME OF ORGANIZATION OR GOVERNMENT: UNIVERSITY OF PITTSBURGH

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR A STUDY LOOKING AT  
WHETHER IDEOLOGICAL PREFERENCES ARE SIGNALLED IN EDUCATION SCHOOL JOB  
POSTINGS AND IF THAT HAS CHANGED OVER TIME.

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: ALUMNI FREE SPEECH ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE ASSISTANCE TO THE ALUMNI  
FREE SPEECH ALLIANCE TO COVER OVERHEAD AND ADMINISTRATIVE COSTS WHILE  
AFSA PARTNERS WITH FIRE TO DEVELOP MORE INDEPENDENT ALUMNI GROUPS ACROSS  
THE COUNTRY.

NAME OF ORGANIZATION OR GOVERNMENT: NEW YORK UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR PARTICIPATION IN THE  
FIRST AMENDMENT SUMMIT INCLUDING PROMOTION TO UNIVERSITIES FOR VIRTUAL  
ENGAGEMENT AND FOLLOW-UP OUTREACH FOR ADOPTION OF FREE SPEECH ORIENTATION  
MATERIALS

NAME OF ORGANIZATION OR GOVERNMENT: NEW YORK UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FOR THEIR NEW PROJECT  
CATELOGUING AND CREATING A DATABASE OF SLAPP LAWSUITS ACROSS THE USA

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.** Employer identification number **04-3467254**

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

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

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

**Only 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>	<b>X</b>	
<b>8</b>		<b>X</b>
<b>9</b>		

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

Schedule J (Form 990) 2023

**FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.**

Schedule J (Form 990) 2023

04-3467254

Page 2

**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) BOB CORN REVERE CHIEF COUNSEL	(i)	536,925.	2,000.	1,000.	12,259.	17,420.	569,604.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GREGORY LUKIANOFF PRESIDENT AND CEO	(i)	495,023.	0.	4,482.	22,500.	22,809.	544,814.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ALISHA GLENNON CHIEF OPERATING OFFICER	(i)	380,406.	10,000.	0.	22,500.	22,809.	435,715.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) WILLIAM CREELEY LEGAL DIRECTOR	(i)	336,273.	10,000.	3,564.	19,200.	22,372.	391,409.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	(i)	247,689.	3,000.	9,656.	14,861.	22,809.	298,015.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RONALD LONDON GENERAL COUNSEL	(i)	248,372.	3,000.	1,000.	14,902.	22,809.	290,083.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DARPANA SHETH VICE PRESIDENT OF LITIGATION	(i)	231,489.	2,000.	300.	13,889.	22,809.	270,487.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MATT HARWOOD VICE PRESIDENT OF COMMUNICATIONS	(i)	171,135.	10,000.	0.	10,268.	22,809.	214,212.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRIDGET GLACKIN SENIOR VICE PRESIDENT, DEV	(i)	155,689.	13,000.	0.	9,314.	22,809.	200,812.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JOSEPH COHN LEGISLATIVE & POLICY DIREC	(i)	174,327.	2,000.	1,200.	10,595.	7,791.	195,913.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

**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.

PART I, LINE 7:

DISCRETIONARY BONUSES MAY BE APPROVED BY AN EMPLOYEE'S MANAGER OR, FOR THE  
PRESIDENT & CEO, BY THE BOARD.

OTHER EARNINGS FOR INDIVIDUALS ARE DUE TO HONORARIUMS THAT WERE PAID FOR  
SPEAKING ENGAGEMENTS IN WHICH TEAM MEMBERS PARTICIPATED.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.** Employer identification number **04-3467254**

**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)													
<b>Total</b> .....							\$						

**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

FOUNDATION FOR INDIVIDUAL RIGHTS AND  
EXPRESSION, INC.

**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) GREGORY LUKIANOFF	PRESIDENT AND CEO	130,502.	SERVICES AG		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: GREGORY LUKIANOFF

(D) DESCRIPTION OF TRANSACTION: SERVICES AGREEMENT - IN FURTHERANCE OF

ITS CHARITABLE AND EDUCATIONAL PURPOSES, FIRE HAS A SERVICE AGREEMENT

WITH ITS PRESIDENT AND CEO (CEO) TO PROVIDE CERTAIN ADMINISTRATIVE

SERVICES, STAFFING AND OTHER RESOURCES TO THE CEO IN CONNECTION WITH THE

CEO'S PERSONAL BOOK PROJECT. THE AGREEMENT WAS APPROVED BY THE

INDEPENDENT MEMBERS OF FIRE'S BOARD OF DIRECTORS WITHOUT THE

PARTICIPATION OF THE CEO WAS BASED UPON COMPARABILITY DATA PROVIDED BY A

THIRD-PARTY VALUATION FIRM TO ENSURE THAT THE CONSIDERATION PAID FOR THE

SERVICES WAS EQUAL TO THE FAIR MARKET VALUE OF THE SERVICES PROVIDED. AS

OF THE DATE OF THIS FILING, AND BASED ON THE INFORMATION PROVIDED BY THE

THIRD-PARTY VALUATION FIRM, FIRE HAS RECEIVED FULL CONSIDERATION FOR THE

VALUE OF ITS SERVICES AND OTHER RESOURCES PROVIDED TO THE CEO.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2023**

Open to Public Inspection

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.** Employer identification number **04-3467254**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous	X	32	210,502.	FAIR MARKET VALUE
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement ..... **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

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

SCHEDULE M, PART I, COLUMN (B):

THE FIGURE IN THIS COLUMN REPRESENTS THE NUMBER OF DONORS IN THE GIVEN  
CATEGORY.

Multiple horizontal lines for data entry.

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization	FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number	04-3467254
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**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

THE MOST ESSENTIAL QUALITIES OF LIBERTY.

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

FIRE EDUCATES AMERICANS ABOUT THE IMPORTANCE OF THESE INALIENABLE  
RIGHTS, PROMOTES A CULTURE OF RESPECT FOR THESE RIGHTS, AND PROVIDES  
THE MEANS TO PRESERVE THEM.

FIRE RECOGNIZES THAT COLLEGES AND UNIVERSITIES PLAY A VITAL ROLE IN  
PRESERVING FREE THOUGHT WITHIN A FREE SOCIETY. TO THIS END, WE PLACE A  
SPECIAL EMPHASIS ON DEFENDING THE INDIVIDUAL RIGHTS OF STUDENTS AND  
FACULTY MEMBERS ON OUR NATION'S CAMPUSES, INCLUDING FREEDOM OF SPEECH,  
FREEDOM OF ASSOCIATION, DUE PROCESS, LEGAL EQUALITY, RELIGIOUS LIBERTY,  
AND SANCTITY OF CONSCIENCE.

**FORM 990, PART III, LINE 4C, DESCRIPTION OF PROGRAM SERVICE:**

IN ADDITION TO DIRECT LITIGATION, FIRE PARTICIPATES AS AMICUS CURIAE IN  
STRATEGICALLY CHOSEN CASES TO SUPPORT CRITICAL LEGAL ARGUMENTS AND  
ADVANCE IMPORTANT PRECEDENT. FINALLY, THE LITIGATION PROJECT WORKS TO  
POSITION FIRE AS A THOUGHT LEADER IN FIRST AMENDMENT JURISPRUDENCE BY  
PUBLISHING OPINION PIECES AND LEGAL SCHOLARSHIP, TEACHING CONTINUING  
LEGAL EDUCATION COURSES, AND RECRUITING LIKE-MINDED ATTORNEYS FOR OUR  
LEGAL NETWORK AND FACULTY LEGAL DEFENSE FUND.

BETWEEN JULY 1, 2023 AND JUNE 30, 2024, FIRE WAS IN ACTIVE LITIGATION  
IN 26 CASES, FURTHERING ITS MISSION.

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	FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number	04-3467254
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1. DIEI V. BOYD, ET AL., CASE NO. 23-5771 (6TH CIR.): FIRE REPRESENTS FORMER GRADUATE PHARMACY STUDENT KIMBERLY DIEI IN THIS LAWSUIT AGAINST THE UNIVERSITY OF TENNESSEE HEALTH SCIENCE CENTER AND ITS ADMINISTRATORS. DIEI WAS INVESTIGATED TWICE BY HER PROGRAM'S "PROFESSIONAL CONDUCT COMMITTEE" BECAUSE OF ALLEGATIONS THAT HER PERSONAL SOCIAL MEDIA ACTIVITY WAS TOO "CRUDE," "VULGAR," AND "SEXUAL." AFTER THE DISTRICT COURT DISMISSED THE CASE ON THE PLEADINGS, DIEI APPEALED TO THE U.S. COURT OF APPEALS FOR THE SIXTH CIRCUIT. THIS LAWSUIT FURTHERS FIRE'S MISSION BY SEEKING TO (A) PROTECT A STUDENT'S OFF-CAMPUS, EXTRAMURAL, AND ONLINE SPEECH AND (B) ESTABLISH CONSTITUTIONAL CONSTRAINTS ON A PUBLIC UNIVERSITY'S DISCRETION TO PUNISH EXPRESSION IT SUBJECTIVELY DEEMS "UNPROFESSIONAL."

2. PHILLIPS V. COLLIN COLLEGE, ET AL., CASE NO. 4:22-CV-184 (E.D.TEX.): IN ITS THIRD LAWSUIT AGAINST COLLIN COLLEGE, FIRE REPRESENTED HISTORY PROFESSOR MICHAEL PHILLIPS AFTER THE COLLEGE TERMINATED HIM FOR CRITICIZING THE ADMINISTRATION'S COVID-19 SAFETY MEASURES AND FOR OTHER PROTECTED SPEECH. PHILLIPS SUCCESSFULLY DEFEATED THE COLLEGE'S MOTIONS TO DISMISS AND SUMMARY JUDGMENT, FORCING THE COLLEGE TO DEFEND ITS ACTIONS AT TRIAL. ULTIMATELY, THE JURY FOUND IN FAVOR OF THE COLLEGE, CONCLUDING THAT, ALTHOUGH PHILLIPS WAS TERMINATED BECAUSE OF SPEECH PROTECTED BY THE FIRST AMENDMENT, HE WOULD HAVE BEEN TERMINATED ANYWAY. THIS LAWSUIT FURTHERED FIRE'S MISSION BY DEFENDING THE RIGHT OF PUBLIC COLLEGE FACULTY TO COMMENT AS PRIVATE CITIZENS ON MATTERS OF PUBLIC CONCERN WITHOUT RETALIATION AND BY SHOWING ADMINISTRATORS NATIONWIDE THAT FIRE WILL REPRESENT PROFESSORS THROUGH TRIAL TO VINDICATE THEIR RIGHTS.

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3. FIRE V. TARLETON STATE UNIVERSITY, CASE NO. 11-23-00232 (COURT OF APPEALS, 15TH CT. APP., TEX.): IN FEBRUARY 2022, FIRE SUED TARLETON STATE UNIVERSITY FOR FAILING TO DISCLOSE PUBLIC RECORDS UNDER THE TEXAS PUBLIC INFORMATION ACT. FIRE SOUGHT INFORMATION ABOUT A FORMER PROFESSOR WHO THREATENED TO SUE THE STUDENT NEWSPAPER, TEXAN NEWS SERVICE, FOR DEFAMATION AFTER IT ACCURATELY REPORTED ON ALLEGATIONS OF HIS INAPPROPRIATE CONDUCT TOWARD FEMALE STUDENTS. TARLETON PRESSURED THE STUDENT NEWSPAPER TO TAKE DOWN THE ARTICLES OR RISK LOSING FUNDING, THEN TOOK OVER THE PAPER, WHICH PREVIOUSLY HAD BEEN EDITORIALY INDEPENDENT. THE TRIAL COURT ORDERED TARLETON TO PRODUCE THE RECORDS AND AWARDED FIRE ITS COSTS AND FEES. AFTER TARLETON MOVED TO RECONSIDER, THE COURT UPHELD ITS ORDER TO DISCLOSE THE RECORDS BUT REVERSED ITS GRANT OF COSTS AND FEES. THE CASE IS NOW AWAITING A DECISION ON APPEAL. THIS LAWSUIT FURTHERS FIRE'S MISSION BY HOLDING PUBLIC INSTITUTIONS ACCOUNTABLE FOR THEIR VIOLATIONS OF PRESS FREEDOM AND BY VIGOROUSLY PURSUING THE DISCLOSURE OF RECORDS MADE PUBLIC UNDER STATE OR FEDERAL LAW.

4. REGES V. CAUCE, CASE NO. 0:24-CV-03518 (9TH CIR.): FIRE REPRESENTS COMPUTER SCIENCE PROFESSOR STUART REGES, WHO FACES POTENTIAL TERMINATION FOR INCLUDING ON HIS SYLLABUS A SATIRICAL CRITIQUE OF THE "INDIGENOUS LAND ACKNOWLEDGEMENT STATEMENT" THE UNIVERSITY OF WASHINGTON ENCOURAGES FACULTY TO INCLUDE ON THEIR SYLLABI. UNIVERSITY ADMINISTRATORS PUNISHED REGES FOR HIS PROTECTED SPEECH BY CENSORING THE ONLINE VERSION OF HIS SYLLABUS, CREATING A COMPETING SECTION OF HIS CLASS, AND INVESTIGATING HIM FOR MORE THAN TWO YEARS UNDER A VAGUE POLICY THAT PROHIBITS "UNACCEPTABLE" AND "INAPPROPRIATE" SPEECH. AFTER

Name of the organization	FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number	04-3467254
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THE DISTRICT COURT DISMISSED REGES'S CLAIMS IN MAY 2024, FIRE APPEALED TO THE U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT. THIS LAWSUIT FURTHERS FIRE'S MISSION BY STANDING UP FOR FACULTY RIGHTS TO EXPRESS DISSENTING OPINIONS ON CONTROVERSIAL TOPICS AND TO MANAGE THE CONTENTS OF THEIR SYLLABI WITHOUT RETALIATION.

5. FLORES V. BENNETT, CASE NO. 22-01003 (E.D. CA.): FIRE REPRESENTS THE YOUNG AMERICANS FOR FREEDOM STUDENT GROUP AT CLOVIS COMMUNITY COLLEGE IN THIS LAWSUIT, WHICH CHALLENGES THE COLLEGE'S POLICY BANNING FLYERS WITH "INAPPROPRIATE OR OFFENS[IVE] LANGUAGE OR THEMES." CITING THIS POLICY, ADMINISTRATORS REMOVED THE GROUP'S ANTI-COMMUNISM FLYERS FROM THE INDOOR SCHOOL BULLETIN BOARDS AND REJECTED THE GROUP'S FLYERS WITH PRO-LIFE AND OTHER THEMES. IN AUGUST 2023, THE U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT UPHELD THE DISTRICT COURT'S INJUNCTION AGAINST THE COLLEGE'S UNCONSTITUTIONAL FLYER POLICY. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING STUDENTS' RIGHTS TO FREELY EXPRESS THEIR POLITICAL VIEWPOINTS AT PUBLIC COLLEGES.

6. NOVOA V. DIAZ, CASE NO. 22-13994 (11TH CIR.): IN THIS FIRST AMENDMENT CHALLENGE TO FLORIDA'S STOP WOKE ACT, FIRE REPRESENTS UNIVERSITY OF SOUTH FLORIDA PROFESSOR DR. ADRIANA NOVOA AND STUDENT GROUP USF FIRST AMENDMENT FORUM. THE ACT VIOLATES THE FIRST AMENDMENT RIGHTS OF FACULTY AND STUDENTS BY PROHIBITING "INSTRUCTION" ON EIGHT CONCEPTS RELATED TO "RACE, COLOR, NATIONAL ORIGIN, OR SEX." AFTER THE DISTRICT COURT HALTED ENFORCEMENT OF KEY PARTS OF THE "POSITIVELY DYSTOPIAN" ACT, THE U.S. COURT OF APPEALS FOR THE ELEVENTH CIRCUIT DENIED FLORIDA'S REQUEST TO STAY THE PRELIMINARY INJUNCTION. ON APPEAL, 11 "FRIEND OF THE COURT" BRIEFS WERE FILED IN SUPPORT OF FIRE'S

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CLIENTS. THE CASE AWAITS A MERITS RULING BY THE FEDERAL APPEALS COURT, WHICH HEARD ORAL ARGUMENT IN JUNE 2024. THIS LITIGATION FURTHERS FIRE'S MISSION BY STOPPING THE GOVERNMENT FROM IMPOSING IDEOLOGICAL HANDCUFFS ON FACULTY'S RIGHTS TO ACADEMIC FREEDOM AND STUDENTS' RIGHTS TO RECEIVE INFORMATION.

7. VILLARREAL V. CITY OF LAREDO, CASE NO. 23-1155 (SCOTUS): FIRE REPRESENTS CITIZEN JOURNALIST PRISCILLA VILLARREAL IN THIS LAWSUIT CHALLENGING HER ARREST FOR ASKING A POLICE OFFICER FOR INFORMATION AS PART OF HER NEWS REPORTING. OFFICIALS RELIED ON A CRIMINAL STATUTE ONE THEY HAD NEVER ENFORCED IN THE LAW'S 23-YEAR HISTORY PROHIBITING PEOPLE FROM USING INFORMATION THAT "HAS NOT BEEN MADE PUBLIC" TO "OBTAIN A BENEFIT." AFTER THE DISTRICT COURT GRANTED LAREDO OFFICIALS QUALIFIED IMMUNITY, A PANEL OF THE U.S. COURT OF APPEALS FOR THE FIFTH CIRCUIT REVERSED. REHEARING THE CASE EN BANC, THE FULL FIFTH CIRCUIT RULED 9-7 THAT THE OFFICERS WERE ENTITLED TO QUALIFIED IMMUNITY, WITH FOUR JUDGES AUTHORIZING VIGOROUS DISSENTS. FIRE PETITIONED FOR CERTIORARI WITH THE SUPREME COURT OF THE UNITED STATES AND GARNERED 13 "FRIEND-OF-THE-COURT" BRIEFS IN SUPPORT, REPRESENTING OVER 40 INDIVIDUALS, CIVIL-LIBERTIES GROUPS, AND MEDIA ORGANIZATIONS. THIS LITIGATION FURTHERS FIRE'S MISSION BY CONTRIBUTING TO A WELL-INFORMED PUBLIC, FREE FROM FEAR THAT OFFICIALS WILL ABUSE THE LAWS TO TRY TO SILENCE THEIR CRITICS.

8. BOMBARD V. RIGGEN, CASE NO. 21-CV-176 (VT. SUPER. CT. CIV. DIV.): FIRE REPRESENTS GREGORY BOMBARD, WHO WAS ARRESTED ON TRUMPED-UP CHARGES OF "DISORDERLY CONDUCT" FOR CURSING AT A POLICE OFFICER. AFTER VERMONT STATE TROOPER JAY RIGGEN PULLED HIM OVER IN AN ILLEGAL TRAFFIC STOP,

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BOMBARD CURSED AT THE TROOPER, GIVING HIM THE MIDDLE FINGER. BOMBARD WAS HANDCUFFED, SEARCHED, THROWN IN THE BACK OF A POLICE CAR, LOCKED IN A BARRACKS HOLDING CELL, AND HAD HIS MUGSHOT DISTRIBUTED TO VERMONT MEDIA OUTLETS. BOMBARD'S CRIMINAL CHARGES WERE DROPPED AFTER A YEAR AND HE DEFEATED A MOTION TO DISMISS IN HIS CIVIL CASE. AFTER ARDUOUS DISCOVERY AND CROSS-MOTIONS FOR SUMMARY JUDGMENT, THE STATE AGREED TO SETTLE IN JUNE 2024, PAYING BOMBARD \$175,000 IN COMPENSATION AND ATTORNEYS' FEES. THIS LAWSUIT FURTHERED FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHT TO ENGAGE IN OFFENSIVE SPEECH INCLUDING THE MIDDLE FINGER, EVEN WHEN DIRECTED AT GOVERNMENT AUTHORITIES.

9. HALL-RAYFORD V. CITY OF EASTPOINTE, CASE NO. 2:22-CV-12714 (E.D. MICH): FIRE REPRESENTED FOUR CITIZENS OF EASTPOINTE, MICHIGAN SEEKING A COURT ORDER REQUIRING THE MAYOR AND CITY TO ALLOW PEACEFUL CRITICISM AT CITY COUNCIL MEETINGS. DURING THE PUBLIC-COMMENT PERIOD OF CITY COUNCIL MEETINGS, FORMER MAYOR MONIQUE OWENS REPEATEDLY SHOUTED DOWN THESE CONSTITUENTS AFTER THEY CRITICIZED HER. IN APRIL 2024, THE CITY SETTLED THE LAWSUIT BY: (1) ENTERING INTO A CONSENT DECREE PROHIBITING THE CITY FROM ENFORCING ITS UNCONSTITUTIONAL BAN ON PUBLIC COMMENTS "DIRECTED AT" AN ELECTED OFFICIAL AND REQUIRING IT TO ALLOW MEMBERS OF THE PUBLIC TO CRITICIZE ITS ELECTED OFFICIALS; (2) PASSING A FORMAL RESOLUTION APOLOGIZING TO THE PLAINTIFFS AND ESTABLISHING SEPT. 6 AS AN ANNUAL "FIRST AMENDMENT DAY" IN EASTPOINTE; AND (3) PAYING EACH PLAINTIFF \$17,910 (A NOD TO THE YEAR THE FIRST AMENDMENT WAS RATIFIED), PLUS ATTORNEYS' FEES, FOR A TOTAL OF \$83,000. THIS LAWSUIT FURTHERED FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHT OF MEMBERS OF THE PUBLIC TO CRITICIZE LOCAL OFFICIALS, INCLUDING DURING THE PUBLIC-COMMENT PERIOD OF CITY COUNCIL MEETINGS.

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10. VOLOKH V. JAMES, CASE NO. 23-356 (2D CIR.): FIRE REPRESENTS EUGENE VOLOKH AND ONLINE PLATFORMS RUMBLE AND LOCALS IN A FEDERAL CHALLENGE TO A NEW YORK LAW TARGETING SO-CALLED "HATE SPEECH" BY REQUIRING ONLINE PLATFORMS TO RESPOND TO OR ADDRESS SPEECH THAT SOMEONE, SOMEWHERE, FINDS "HUMILIATING" OR "VILIFYING" TOWARD A GROUP BASED ON RACE, COLOR, RELIGION, OR OTHER PROTECTED CLASS. AFTER THE DISTRICT COURT GRANTED A PRELIMINARY INJUNCTION, THE U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT HEARD ORAL ARGUMENT IN FEBRUARY 2024. THE CASE NOW IS AWAITING A DECISION ON APPEAL AFTER THE PARTIES SUBMITTED SUPPLEMENTAL BRIEFING. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING ONLINE SPEECH FROM GOVERNMENT INTERFERENCE AND HOLDING THE LINE AGAINST GOVERNMENT REGULATION OF "HATE SPEECH," WHICH IS PROTECTED BY THE FIRST AMENDMENT.

11. O.J. V. CHAPPAQUA CENTER SCHOOL DIST., CASE NO. 7:2024-CV-02830 (S.D.N.Y.): FIRE REPRESENTS A PUBLIC HIGH SCHOOL STUDENT WHO WAS SUSPENDED IN 2022 AFTER HE RECORDED SATIRICAL AND SOPHOMORIC FREESTYLE RAP LYRICS AT A FRIENDS' HOUSE. UNKNOWN TO HIM, HIS FRIEND COMBINED HIS LYRICS WHICH INCLUDED HOMOPHOBIC SLURS WITH ANOTHER TEEN, AND POSTED THE RECORDING ON SOUNDCLOUD. SCHOOL ADMINISTRATORS, WHO LEARNED OF THE RECORDING THROUGH ANONYMOUS COMPLAINTS, DEEMED THE LYRICS TO BE "HATE SPEECH" EVEN THOUGH THE PLAINTIFF IS A MEMBER OF THE LGBTQ COMMUNITY. THIS LAWSUIT FURTHERS FIRE'S MISSION TO PROTECT THE RIGHT OF PUBLIC HIGH SCHOOL STUDENTS TO EXPRESS THEMSELVES ONLINE, ON THEIR OWN TIME, OUTSIDE OF SCHOOL ESPECIALLY WHERE THEIR ARTISTIC EXPRESSION IS UNRELATED TO AND DOES NOT DISRUPT SCHOOL.

12. D.A. V. TRI COUNTY AREA SCHOOLS, CASE NO. 1:23-423 (W.D. MICH.):

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FIRE REPRESENTS TWO MIDDLE-SCHOOL STUDENTS IN MICHIGAN IN A LAWSUIT CHALLENGING THEIR PUBLIC SCHOOL'S VIEWPOINT-DISCRIMINATORY BAN ON "LET'S GO BRANDON" APPAREL AND ITS DRESS CODE THAT BANS CLOTHING "CALL[ING] UNDUE ATTENTION" TO THE STUDENT. SCHOOL OFFICIALS ORDERED THE STUDENTS TO REMOVE SWEATSHIRTS WITH THE PHRASE "LET'S GO BRANDON," A WELL-KNOWN, NON-PROFANE, ANTI-PRESIDENT BIDEN SLOGAN, WHILE ALLOWING OTHER STUDENTS TO WEAR APPAREL WITH DIFFERENT POLITICAL MESSAGES, INCLUDING GAY-PRIDE-THEMED HOODIES. THIS LITIGATION FURTHERS FIRE'S MISSION TO PROTECT STUDENT SPEECH IN K-12, ESPECIALLY CORE POLITICAL SPEECH, AND PREVENT SCHOOLS FROM ENGAGING IN VIEWPOINT DISCRIMINATION.

13. I.P. V. TULLAHOMA CITY SCHOOLS, CASE NO. 4:23-CV-26 (E.D. TENN.):

FIRE REPRESENTS A STUDENT CHALLENGING HIS SUSPENSION FOR IMAGES HE POSTED ON HIS PERSONAL INSTAGRAM MOCKING HIS HIGH SCHOOL PRINCIPAL. ALTHOUGH THE POSTS DID NOT DISRUPT SCHOOL, PRINCIPAL JASON QUICK AND ASSISTANT PRINCIPAL CRUTCHFIELD SLAPPED THE STUDENT WITH A THREE-DAY, OUT-OF-SCHOOL SUSPENSION, RELYING ON THE SCHOOL'S SOCIAL MEDIA POLICIES, INCLUDING ONE PROHIBITING STUDENTS FROM POSTS THAT "EMBARRASS," "DISCREDIT," OR "HUMILIATE" ANOTHER STUDENT OR SCHOOL STAFF. AFTER FIRE MOVED FOR A PRELIMINARY INJUNCTION TO REMOVE THE SUSPENSION FROM THE STUDENT'S RECORD AND TO HALT ENFORCEMENT OF THE SOCIAL MEDIA POLICIES, THE SCHOOL DISTRICT VOLUNTARILY REMOVED THE CHALLENGED POLICIES FROM ITS STUDENT HANDBOOK. THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHTS OF GRADE-SCHOOL STUDENTS TO ENGAGE IN ONLINE PARODY AND EXPRESSION, EVEN WHEN CRITICIZING THEIR SCHOOL.

14. SPECTRUM WT V. WENDLER, CASE NO. 23-10994 (5TH CIR.): FIRE

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REPRESENTS SPECTRUM WT, AN LGBTQ+ STUDENT ORGANIZATION AT WEST TEXAS A&M, ALONG WITH ITS STUDENT LEADERS, BARRETT "BEAR" BRIGHT AND LAUREN "LAUR" STOVALL IN A CHALLENGE TO WEST TEXAS A&M'S PRESIDENT'S CANCELING OF THE GROUP'S DRAG SHOW. PRESIDENT WALTER WENDLER DENOUNCED DRAG AS "SLAPSTICK" INTENDED TO "DENIGRATE AND DEMEAN WOMEN" AND DECLARED HE WOULD NOT CONDONE SUCH SPEECH, "EVEN WHEN THE LAW OF THE LAND APPEARS TO REQUIRE IT." AFTER THE DISTRICT COURT DENIED THE STUDENTS' MOTION FOR A PRELIMINARY INJUNCTION AND DISMISSED THE DAMAGES CLAIM AGAINST PRESIDENT WENDLER, THE STUDENTS APPEALED TO THE U.S. COURT OF APPEALS FOR THE FIFTH CIRCUIT, WHICH HEARD ORAL ARGUMENT IN APRIL 2024. THIS LAWSUIT FURTHERS FIRE'S MISSION BY DEFENDING STUDENTS' RIGHT TO FREE EXPRESSION ON COLLEGE CAMPUSES.

15. BOREN V. GADWA, NO. 50604-2023 (IDAHO): FIRE IS REPRESENTING GARY GADWA IN THIS APPEAL FROM THE DISMISSAL OF A DEFAMATION SUIT. GADWA VOCALLY OPPOSED A WEALTHY LANDOWNER'S APPLICATION FOR AN AIRSTRIP ON HIS 480-ACRE RANCH IN THE SAWTOOTH NATIONAL RECREATION AREA BECAUSE HE BELIEVED THE AIRSTRIP WAS UNNECESSARY AND WOULD MAR THE AREA'S SCENIC VALUE. ALTHOUGH THE COUNTY GRANTED THE PERMIT, BOREN NEVERTHELESS SUED GADWA AND OTHER IDAHOANS FOR SPEAKING OUT AGAINST HIM. AFTER THE IDAHO TRIAL COURT CORRECTLY DISMISSED BOREN'S LAWSUIT, RECOGNIZING THE THREAT THE DEFAMATION SUIT POSED TO FREE EXPRESSION, BOREN APPEALED TO THE IDAHO SUPREME COURT. THIS CASE FURTHERS FIRE'S MISSION BY DEFENDING AGAINST ATTEMPTS TO INTIMIDATE CRITICS INTO SILENCE WITH STRATEGIC LAWSUITS AGAINST PUBLIC PARTICIPATION.

16. KERSHNER V. KOLISON, CASE NO. 1:23-CV-525 (W.D.N.Y.): FIRE REPRESENTS TENURED PHILOSOPHY PROFESSOR DR. STEPHEN KERSHNER IN THIS

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LAWSUIT AGAINST SUNY FREDONIA. IN FEBRUARY 2022, SUNY FREDONIA'S LEADERSHIP SUSPENDED KERSHNER FROM TEACHING, BANNED HIM FROM CAMPUS, AND PROHIBITED HIM FROM CONTACTING THE "CAMPUS COMMUNITY" OVER WHAT THE UNIVERSITY CALLED "REPREHENSIBLE" VIEWS SHARED ON TWO PHILOSOPHY PODCASTS ABOUT THE PHILOSOPHICAL AND ETHICAL ARGUMENTS CONCERNING SEXUAL RELATIONSHIPS BETWEEN MINORS AND ADULTS. THIS LAWSUIT FURTHERS FIRE'S MISSION BY STOPPING PUBLIC UNIVERSITIES FROM RETALIATING AGAINST PROFESSORS FOR AND IMPOSING PRIOR RESTRAINTS ON SPEECH PROTECTED BY THE FIRST AMENDMENT.

17. PALSGAARD V. CHRISTIAN, CASE 1:23-CV-01228-SAB (E.D. CAL.): FIRE REPRESENTS SIX TENURED PROFESSORS IN THIS FIRST AMENDMENT CHALLENGE TO CALIFORNIA COMMUNITY COLLEGE'S DIVERSITY, EQUITY, INCLUSION, AND ACCESSIBILITY (DEIA) REGULATIONS, WHICH REQUIRE ALL COMMUNITY COLLEGE PROFESSORS TO INCORPORATE THE STATE'S VIEWS ON DEIA INTO THEIR TEACHING. THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHTS OF PUBLIC UNIVERSITY FACULTY, INCLUDING THE RIGHT TO NOT BE COMPELLED TO SPEAK.

18. DUBASH V. CITY OF HOUSTON, ET AL., CASE 4:23-CV-03556 (S.D. TEX.): FIRE AND THE UNIVERSITY OF TEXAS'S LAW AND RELIGION CLINIC REPRESENT ANIMAL-RIGHTS ADVOCATES, DARAIUS DUBASH AND FARAZ HARSINI, WHO PEACEFULLY SHOW DOCUMENTARY FOOTAGE OF INDUSTRIAL ANIMAL PRACTICES ON HAND-HELD SCREENS TO PASSERSBY IN DISCOVERY GREEN PARK. THREE TIMES, HOUSTON OFFICIALS AND THE GROUP THAT RUNS THE PUBLIC PARK KICKED DUBASH AND HARSINI OUT OF THE PARK, DESPITE ALLOWING OTHER GROUPS TO DEMONSTRATE IN DISCOVERY GREEN OVER RECENT YEARS. ON THE FOURTH TIME, HOUSTON POLICE HANDCUFFED AND ARRESTED DUBASH BECAUSE THEY AND PARK

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STAFF FOUND THE DOCUMENTARY FOOTAGE "OFFENSIVE." THIS CASE FURTHERS  
FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHT OF CITIZENS TO  
PEACEFULLY PROTEST AND EXPRESS THEIR POLITICAL OPINIONS IN A PUBLIC  
PARK.

19. VINSON V. CLARK, ET AL., CASE 2:22-CV-00020-CR (D. VT.): FIRE AND  
THE ACLU OF VERMONT REPRESENTS ISABEL VINSON IN THIS CONSTITUTIONAL  
CHALLENGE TO A VERMONT LAW THAT CRIMINALIZES "DISTURBING THE PEACE BY  
USE OF TELEPHONE OR OTHER ELECTRONIC COMMUNICATION." VINSON WAS  
CRIMINALLY CITED UNDER THIS LAW FOR HER FACEBOOK COMMENTS OPPOSING A  
LOCAL BUSINESSMAN'S "ALL LIVES MATTER" POST. VINSON MOVED FOR SUMMARY  
JUDGMENT, ASKING THE COURT TO STOP VERMONT FROM USING THE  
UNCONSTITUTIONALLY OVERBROAD AND VAGUE LAW TO TARGET PROTECTED ONLINE  
COMMUNICATIONS. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING THE  
FIRST AMENDMENT RIGHT OF INDIVIDUALS TO EXPRESS THEIR POLITICAL BELIEFS  
AND CRITICIZE OTHERS ONLINE.

20. GIBBONS V. PHIPPS, CASE 2:23-CV-00138 (E.D. TENN.): FIRE REPRESENTS  
JOSHUA GIBBONS IN THIS LAWSUIT AGAINST THE CITY OF KINGSPORT, ITS  
OFFICIALS, AND POLICE OFFICERS FOR ARRESTING HIM IN RETALIATION FOR  
CONSTITUTIONALLY PROTECTED EXPRESSION. GIBBONS IS A FREQUENT CRITIC OF  
THE KINGSPORT POLICE DEPARTMENT, RECORDING POLICE OFFICERS AND EXPOSING  
THEIR MISCONDUCT ON HIS YOUTUBE CHANNEL. AFTER GIBBONS POSTED A VIDEO  
SHOWING A POLICE OFFICER SPEEDING IN HIS CRUISER, THE KINGSPORT POLICE  
DEPARTMENT WITH THE BLESSING OF ITS SENIOR LEADERSHIP SENT EIGHT,  
HEAVILY ARMED OFFICERS TO ARREST HIM IN A PRE-DAWN RAID IN OCTOBER 2022  
FOR ALLEGED SPEEDING, UNLAWFUL USE OF A CELL PHONE WHILE DRIVING, AND  
DISORDERLY CONDUCT. THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING

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AMERICANS' FIRST AMENDMENT RIGHTS TO CRITICIZE PUBLIC OFFICIALS ONLINE.

21. ZOULEK V. HASS, CASE 2:24-CV-00031 (D. UTAH): FIRE IS PARTNERING WITH DAVIS, WRIGHT TREMAINE LLP TO CHALLENGE THE CONSTITUTIONALITY OF UTAH'S LATEST SOCIAL MEDIA AGE-VERIFICATION LAW, WHICH TAKES EFFECT OCTOBER 1, 2024. THE UTAH MINOR PROTECTION IN SOCIAL MEDIA ACT REQUIRES EVERY SOCIAL MEDIA USER TO VERIFY THEIR AGE OR ELSE BE RESTRICTED TO A VERSION OF SOCIAL MEDIA THAT ESSENTIALLY MAKES THEM AND THEIR SPEECH INVISIBLE TO ANY USER TO WHOM THEY ARE NOT ALREADY CONNECTED.

PLAINTIFFS ARE TEENS WHO USE SOCIAL MEDIA, THEIR PARENTS, ADULTS WHO ESCAPED ABUSIVE HOMES AND USE SOCIAL NETWORKS TO HELP YOUNG PEOPLE IN SIMILAR CIRCUMSTANCES, AND A NONPROFIT ORGANIZATION THAT USES SOCIAL MEDIA TO TEACH TEENS ABOUT ENVIRONMENTAL SCIENCE AND ADVOCACY. THIS LITIGATION FURTHERS FIRE'S MISSION BY FIGHTING AGAINST LAWS THAT SEEK TO REGULATE AND CHILL THE ONLINE SPEECH OF BOTH ADULTS AND MINORS.

22. NETCHOICE V. BONTA, CASE NO. 5:22-CV-08861-BLF (9TH CIR.): FIRE IS PARTNERING WITH DAVIS WRIGHT TREMAINE, LLP TO CHALLENGE THE CONSTITUTIONALITY OF THE CALIFORNIA AGE-APPROPRIATE DESIGN CODE ACT. THE LAW REQUIRES EVERY ONLINE PLATFORM TO COMPLETE AND REGULARLY REVIEW A DATA PROTECTION IMPACT ASSESSMENT TO DETERMINE WHETHER THE PLATFORM'S CONTENT, ALGORITHMS, AND USE OF MINORS' DATA MIGHT BE "DETRIMENTAL" TO MINORS. IF THE PLATFORM IDENTIFIES ANY RISK OF "MATERIAL DETRIMENT" TO MINORS, IT MUST CREATE A PLAN TO MITIGATE OR ELIMINATE THE RISK BEFORE CHILDREN CAN ACCESS THE PLATFORM. THE LAW ALSO IMPOSES NUMEROUS TRANSPARENCY AND REPORTING REQUIREMENTS ON PLATFORMS. THIS LITIGATION FURTHERS FIRE'S MISSION BY FIGHTING AGAINST LAWS THAT SEEK TO REGULATE AND CHILL THE ONLINE SPEECH OF BOTH ADULTS AND MINORS.

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23. GRAY V. CITY OF ALPHARETTA, GA, CASE 1:23-CV-00463-MLB (N.D. GA.):

FIRE REPRESENTS JEFF GRAY IN THIS FEDERAL LAWSUIT CHALLENGING HIS ARREST FOR HOLDING A "GOD BLESS THE HOMELESS VETS" SIGN OUTSIDE ALPHARETTA CITY HALL TO RAISE AWARENESS OF THE PLIGHT OF HOMELESS VETERANS. WITHIN MINUTES OF GRAY ARRIVING AT CITY HALL, LT. ARICK FURR, ORDERED GRAY TO LEAVE BECAUSE "PANHANDLING" WAS ILLEGAL AND HOLDING THE SIGN WAS ITSELF "PANHANDLING." WHEN GRAY REFUSED TO LEAVE AND RECORDED THE ENCOUNTER, LT. FURR DETAINED GRAY AND DEMANDED HIS IDENTIFICATION. GRAY REFUSED AND LT. FURR PLACED GRAY IN HANDCUFFS, SEARCHED HIM, AND TURNED OFF HIS CAMERA. IN JANUARY 2023, FIRE SUED ON GRAY'S BEHALF TO VINDICATE HIS CONSTITUTIONAL RIGHTS AND END ALPHARETTA'S UNWRITTEN BAN ON "PANHANDLING." THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING THE RIGHT TO SPEAK IN PUBLIC AREAS, THE RIGHT TO ENGAGE IN ANONYMOUS EXPRESSION, AND THE RIGHT TO RECORD POLICE OFFICERS.

24. GRAY V. HEMMINGER, CASE NO. 4:23-CV-00197 (S.D. GA.): FIRE

REPRESENTED JEFF GRAY IN THIS SECOND LAWSUIT CHALLENGING HIS ARREST FOR HOLDING A "GOD BLESS THE HOMELESS VETS" SIGN OUTSIDE CITY HALL IN PORT WENTWORTH, GEORGIA. DESPITE ACKNOWLEDGING THAT GRAY WAS NOT DOING ANYTHING UNLAWFUL, POLICE TOLD GRAY THAT CITY EMPLOYEES COULD EJECT HIM FROM A PUBLIC SIDEWALK BECAUSE IT WAS "CITY PROPERTY." AFTER GRAY DECLINED TO IDENTIFY HIMSELF AND BEGAN FILMING THE ENCOUNTER, POLICE ARRESTED HIM. IN NOVEMBER 2023, PORT WENTWORTH ISSUED A FORMAL APOLOGY TO GRAY, AGREED TO TRAIN ITS OFFICERS ON FIRST AMENDMENT RIGHTS, AND MADE THREE PAYMENTS OF \$1,791 REPRESENTING THE YEAR THE FIRST AMENDMENT WAS RATIFIED TO THE NATIONAL COALITION FOR HOMELESS VETERANS, GRAY, AND FIRE. THE CITY ALSO ISSUED A PUBLIC STATEMENT RECOGNIZING THAT THE AREA

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IN FRONT OF ITS CITY HALL IS A PUBLIC FORUM, HELPING TO ENSURE THAT NOBODY WILL BE BANNED FROM THAT SPACE FOR PROTECTED SPEECH IN THE FUTURE. THIS CASE FURTHERED FIRE'S MISSION BY PROTECTING THE RIGHT TO SPEAK IN PUBLIC AREAS, THE RIGHT TO ENGAGE IN ANONYMOUS EXPRESSION, AND THE RIGHT TO RECORD POLICE OFFICERS.

25. GRAY V. WRIGHT, CASE NO. 5:23-CV-7 (S.D. GA.): FIRE ALSO REPRESENTED JEFF GRAY IN A THIRD LAWSUIT AGAINST OFFICIALS IN BLACKSHEAR, GEORGIA, WHERE THE CHIEF OF POLICE TOLD GRAY THAT A LOCAL ORDINANCE PROHIBITED HIM FROM "DEMONSTRATING" WITH HIS "GOD BLESS HOMELESS VETS" SIGN WITHOUT A PERMIT. WHEN GRAY DECLINED TO LEAVE, THE OFFICER ISSUED HIM A CITATION, WHICH THE CITY LATER DISMISSED. FIRE AND THE FIRST AMENDMENT CLINIC AT THE UNIVERSITY OF GEORGIA SCHOOL OF LAW SUED TO HAVE THE APPLICATION OF THE ORDINANCE DECLARED UNCONSTITUTIONAL. IN MAY 2023, THE CITY OF BLACKSHEAR SETTLED THE CASE. THE CITY RESCINDED THE ORDINANCE USED TO CITE GRAY, AGREED TO TRAIN ITS POLICE OFFICERS ON THE FIRST AMENDMENT, AND DONATED \$1,791 REPRESENTING THE YEAR THE FIRST AMENDMENT WAS RATIFIED TO THE NATIONAL COALITION FOR HOMELESS VETERANS. THIS LAWSUIT FURTHERED FIRE'S MISSION BY PROTECTING THE RIGHT TO SPEAK IN PUBLIC AREAS WITHOUT REQUIRING A GOVERNMENT PERMISSION SLIP.

26. ADAMS V. GULLEY, NO. CCH-24-587004 (S.F. SUPER. CT.): FIRE IS DEFENDING PENNSYLVANIA RESIDENT AMY GULLEY AGAINST A CIVIL-HARASSMENT RESTRAINING ORDER AND STRATEGIC LAWSUIT AGAINST PUBLIC PARTICIPATION BROUGHT BY A BRITISH EXPAT LIVING IN CALIFORNIA TO SUPPRESS GULLEY'S PUBLIC CRITICISM OF HER EFFORTS TO INTERVENE IN A FAMOUS TRIAL OF A BRITISH NURSE FOUND GUILTY OF COMMITTING INFANTICIDE. FIRE IS

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CHALLENGING THE CIVIL-HARASSMENT RESTRAINING ORDER AS A PRIOR  
 RESTRAINT. THIS CASE FURTHERS FIRE'S MISSION BY DEFENDING AGAINST  
 SLAPPS AND SEEKING TO CURB THE USE OF RESTRAINING ORDERS TO SILENCE  
 CRITICISM.

FROM JULY 1, 2023 TO JUNE 30, 2024, FIRE PARTICIPATED AS AMICUS CURIAE  
 IN THE FOLLOWING 33 CASES:

1. LINDKE V. FREED (SCOTUS MERITS) - 6/30/23
2. CENTER FOR MEDICAL PROGRESS V. PLANNED PARENTHOOD FEDERATION OF  
AMERICA (SCOTUS CERT) - 7/3/23
3. HENDERSON V. TEXAS (SCOTUS CERT) - 7/14/23
4. IN RE BROWN (STATE BAR OF CALIFORNIA HEARING DEPARTMENT) - 7/28/23
5. TAYLOR V. LEBLANC (5TH CIR.) - 8/8/23
6. O'CONNOR-RATCLIFF V. GARNIER (SCOTUS MERITS) - 8/15/23
7. VIDAL V. ELSTER (SCOTUS MERITS) - 9/12/23
8. DAMIANO V. GRANTS PASS SCHOOL DISTRICT NO. 7 (9TH CIR.) - 9/13/23
9. PETA V. TABAK (D.C. CIR.) - 9/15/23
10. SPEECH FIRST V. SANDS (SCOTUS CERT) - 9/18/23
11. THOMAS V. LEAGLE (C.D. CAL.) - 9/21/23
12. FREE SPEECH COALITION V. COLMENERO (5TH CIR.) - 9/26/23
13. L.M. V. TOWN OF MIDDLEBOROUGH (1ST CIR.) - 10/2/23
14. PARENTS DEFENDING EDUCATION V. OLENTANGY LOCAL SCHOOL DISTRICT  
BOARD OF EDUCATION (6TH CIR.) - 10/2/23
15. PORTER V. BOARD OF TRUSTEES OF NORTH CAROLINA STATE UNIV. (SCOTUS  
CERT) - 11/6/23
16. DERAY MCKESSON V. JOHN DOE (SCOTUS CERT) - 11/6/23
17. TAWWATER V. ROWAN CMTY. COLLEGE (N.J. SUPREME CT.) - 11/17/23

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18. BOOK PEOPLE, INC. V. WONG (5TH CIR.) - 11/17/23

19. NETCHOICE V. PAXTON AND MOODY V. NETCHOICE (SCOTUS MERITS) -  
12/6/23

20. GONZALEZ V. TREVINO (SCOTUS MERITS) - 12/18/23

21. BATES V. PAKSERESHT (9TH CIR.) - 1/18/24

22. MURTHY V. MISSOURI (SCOTUS MERITS) - 2/9/24

23. NATIONAL RIFLE ASSN. V. VULLO (SCOTUS MERITS) - 1/16/24

24. BURKE V. UNITED STATES (11TH CIR.) - 1/2/2024

25. X CORP. V. BONTA (9TH CIR.) - 2/21/24

26. GILLIAM V. GERREGANO (TENN.) - 3/20/24

27. WOODLANDS PRIDE V. PAXTON (5TH CIR.) - 4/17/24

28. PENGUIN RANDOM HOUSE LLC V. ROBBINS (8TH CIR.) - 4/23/24

29. PROJECT VERITAS V. SCHMIDT (9TH CIR.) - 4/23/24

30. ALARIO V. KNUDSEN (9TH CIR.) - 5/6/24

31. FREE SPEECH COALITION V. PAXTON (SCOTUS CERT) - 5/16/24

32. DIAMOND SJ ENTERPRISE V. SAN JOSE (9TH CIR.) - 6/18/24

33. POWELL V. SEC (9TH CIR.) - 6/24/24

FIRE ALSO FILED AN AMICUS BRIEF JOINED BY OTHER ORGANIZATIONS IN  
FIREBAUGH V. GARLAND, BUT THE D.C. CIRCUIT DECLINED TO ACCEPT THE BRIEF  
BECAUSE PARTICIPATION BY AT LEAST ONE OF THE AMICI WOULD RESULT IN THE  
RECUSAL OF A JUDGE WHO HAD BEEN ASSIGNED TO THE CASE.

LAUNCHED IN 2021, FIRE'S FACULTY LEGAL DEFENSE FUND (FLDF) VINDICATES  
THE EXPRESSIVE AND ACADEMIC FREEDOM RIGHTS OF FACULTY AT PUBLIC  
COLLEGES AND UNIVERSITIES. FLDF IS DESIGNED TO PROVIDE "FIRST  
RESPONDER" LEGAL HELP AT NO COST TO FACULTY MEMBERS WHOSE NEED IS  
WITHIN THE PROGRAM'S MANDATE. WHETHER FACULTY FACE PUNISHMENT FROM

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THEIR PUBLIC INSTITUTIONS FOR THEIR INSTRUCTION, SCHOLARSHIP, OR SPEECH ON ISSUES OF PUBLIC CONCERN AS PRIVATE CITIZENS, FIRE'S FLDF STAFF QUICKLY REVIEW CONCERNS AND, WHERE NECESSARY AND APPROPRIATE, CONNECT FACULTY WITH EXPERIENCED ATTORNEYS NEARBY FOR ASSISTANCE. WHERE THESE REFERRALS ARE MADE, FLDF PAYS THE LAWYERS' FEES FOR INITIAL LEGAL WORK LIKE ADVISING ON POSSIBLE COURSES OF ACTION OR HELPING RESOLVE DISPUTES WITH THE INSTITUTION OR ADMINISTRATORS. SINCE ITS INCEPTION IN 2021, THE FLDF HAS REFERRED 60 CASES TO FLDF ATTORNEYS AND SECURED 37 VICTORIES.

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

CAMPUS RIGHTS ADVOCACY (CRA): FIRE CONTINUES TO PLACE A SPECIAL EMPHASIS ON DEFENDING THE INDIVIDUAL RIGHTS OF STUDENTS AND FACULTY MEMBERS ON CAMPUS, AND OUR CRA PROGRAM LEADS THESE EFFORTS. OUR EXPERT STAFF REVIEWS EVERY CASE SUBMISSION WE RECEIVE AND TAKES ACTION BY INTERVENING DIRECTLY WITH ADMINISTRATORS; ENGAGING IN CREATIVE ADVOCACY SUCH AS FREEDOM OF INFORMATION ACT (FOIA) REQUESTS OR THREATS TO SCHOOLS' ACCREDITATION; AND APPLYING PUBLIC PRESSURE TO SCHOOLS TO REVERSE RIGHTS VIOLATIONS. IN THE 2023-24 FISCAL YEAR, FIRE'S CRA TEAM RECORDED 74 VICTORIES.

EXPENSES \$ 2,058,034. INCLUDING GRANTS OF \$ 304. REVENUE \$ 8,182.

STRATEGIC PARTNERSHIPS: FIRE'S STRATEGIC PARTNERSHIPS PROGRAM INITIATES, CULTIVATES, AND MAINTAINS RELATIONSHIPS WITH FIRE'S GROWING LIST OF ALLIES. THROUGH THESE EFFORTS, WE MONITOR AND MAINTAIN OPPORTUNITIES TO ENHANCE OUR WORK BY COLLABORATING WITH A WIDE RANGE OF PARTNERS.

EXPENSES \$ 1,250,390. INCLUDING GRANTS OF \$ 54,500. REVENUE \$ 0.

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ENGAGEMENT & MOBILIZATION: FIRE'S ENGAGEMENT AND MOBILIZATION TEAM IS RAPIDLY BECOMING THE "HOME BASE" FOR AMERICA'S FREE SPEECH CONSTITUENCY, GIVING THEM THE COMMUNITY, THE KNOWLEDGE, AND THE RESOURCES NEEDED TO PROMOTE A CULTURE OF FREE EXPRESSION.

EXPENSES \$ 1,040,704. INCLUDING GRANTS OF \$ 173,800. REVENUE \$ 0.

FIRE STUDENT DEVELOPMENT: FIRE'S STUDENT DEVELOPMENT PROGRAMS EDUCATE AND EMPOWER CURRENT COLLEGE STUDENTS TO DEFEND FREE SPEECH ON CAMPUS THROUGH EVENTS AND SIGNATURE INITIATIVES LIKE OUR SUMMER INTERNSHIP PROGRAM. THESE PROGRAMS ALSO HELP FIRE BUILD THE NEXT GENERATION OF TALENTED FREE SPEECH LEADERS, SOME OF WHOM GO ON TO WORK WITH FIRE.

EXPENSES \$ 1,026,201. INCLUDING GRANTS OF \$ 39,679. REVENUE \$ 0.

LEGISLATIVE AND POLICY: FIRE'S LEGISLATIVE AND POLICY TEAM SUPPORTS OUR MISSION ON BOTH A STATE AND FEDERAL LEVEL BY ADVOCATING ON BEHALF OF RIGHTS-PROTECTIVE LEGISLATION AND AGAINST PROPOSED LAWS THAT THREATEN FIRST AMENDMENT RIGHTS. IN THE FISCAL YEAR 2023-24, OUR LEGISLATIVE AND POLICY TEAM WORKED WITH LEGISLATORS TO PASS A COMPREHENSIVE CAMPUS FREE SPEECH BILL IN NEW HAMPSHIRE WHILE HELPING TO DEFEAT EIGHT BILLS THAT THREATENED INDIVIDUAL RIGHTS IN FLORIDA, ARIZONA, SOUTH CAROLINA, INDIANA, NEW HAMPSHIRE, NEW JERSEY, AND NEBRASKA.

EXPENSES \$ 897,157. INCLUDING GRANTS OF \$ 0. REVENUE \$ 4,000.

PUBLIC ADVOCACY: FIRE'S PUBLIC ADVOCACY DEPARTMENT ENGAGES IN NON-LITIGATION ADVOCACY TO DEFEND AND PROMOTE EXPRESSIVE RIGHTS AND A STRONG CULTURE OF FREE EXPRESSION. IN THE FISCAL YEAR 2023-24, THE PUBLIC ADVOCACY TEAM SECURED 12 VICTORIES.

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EXPENSES \$ 821,017. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,450.

POLICY REFORM PROJECT: OUR POLICY REFORM PROJECT PROACTIVELY AND SYSTEMATICALLY DOCUMENTS AND EXPOSES CAMPUS POLICIES THAT VIOLATE COLLEGE STUDENTS' FREE SPEECH RIGHTS. THE CENTERPIECE OF THE PROJECT'S WORK IS MAINTAINING FIRE'S SPOTLIGHT DATABASE, WHICH CATALOGS RESTRICTIONS ON FREE SPEECH ON OVER 475 CAMPUSES NATIONWIDE. IN THE FISCAL YEAR 2023-24, THE POLICY REFORM TEAM REFORMED 48 POLICIES ON 19 CAMPUSES IMPACTING MORE THAN 300,000 STUDENTS.

EXPENSES \$ 550,266. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FACULTY OUTREACH: THE FIRE FACULTY NETWORK CONDUCTS OUTREACH TO COLLEGE AND UNIVERSITY FACULTY, CONNECTING THEM WITH A NETWORK THAT WILL GIVE THEM THE KNOWLEDGE AND RESOURCES NEEDED TO PROMOTE ACADEMIC FREEDOM ON THEIR CAMPUSES.

EXPENSES \$ 313,406. INCLUDING GRANTS OF \$ 96. REVENUE \$ 300.

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

THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

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

THE DIRECTOR OF FINANCE AND ACCOUNTING COMPILES ALL THE INFORMATION NEEDED TO COMPLETE THE FORM 990 WHICH IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. MANAGEMENT, INCLUDING THE CHIEF OPERATING OFFICER AND PRESIDENT/CEO, REVIEW THE FORM IN DETAIL. IN ADDITION, A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO ITS FILING WITH THE INTERNAL REVENUE SERVICE.

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

THE BOARD OF DIRECTORS WILL UNDERTAKE A REVIEW OF THE MATTER BY MAKING ALL NECESSARY INQUIRIES DEEMED WARRANTED BY THE CIRCUMSTANCES. AN APPROPRIATE ORGANIZATIONAL RESPONSE SHALL BE DETERMINED BY DISINTERESTED MEMBERS OF THE BOARD OF DIRECTORS. THE ORGANIZATION REVIEWS BUSINESS RELATIONSHIPS WITH ALL VENDORS ANNUALLY. CONFLICTS INVOLVING EMPLOYEES ARE RESOLVED BY THE PRESIDENT. CONFLICTS INVOLVING THE PRESIDENT OR BOARD OF DIRECTORS ARE RESOLVED BY THE BOARD OF DIRECTORS. PROCEEDINGS ARE DOCUMENTED IN A MEMO OR MINUTES AS DEEMED APPROPRIATE BY THE CIRCUMSTANCES. THERE IS A RECURRING AGENDA ITEM AT THE ANNUAL BOARD MEETING TO ASK FOR ANY POTENTIAL CONFLICTS.

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

THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS CONDUCTS A COMPENSATION STUDY AND USES OTHER COMPARATIVE DATA AS WELL AS AN INDEPENDENT REVIEW TO DETERMINE APPROPRIATE COMPENSATION OF THE PRESIDENT AND CEO. THE COMPENSATION COMMITTEE REPORTS FINDINGS TO THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS APPROVES THE COMPENSATION PACKAGE. THE DELIBERATION AND FINAL DECISION ARE DOCUMENTED TIMELY AS PART OF THE COMMITTEE AND BOARD MINUTES. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2023.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AR, CA, FL, GA, HI, IL, KS, KY, MA, MD, MI, MN, MS, ND, NH, NJ, NM, NY, OR, PA, RI, SC, TN, UT  
VA, WV, WI

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

THE CONFLICT OF INTEREST POLICY IS MADE AVAILABLE TO THE PUBLIC UPON

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**REQUEST. THE FINANCIAL STATEMENTS ARE AVAILABLE ON THE WEBSITE. THE  
GOVERNING DOCUMENTS ARE NOT MADE AVAILABLE FOR PUBLIC INSPECTION.**

**FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:**

**GAIN ON DISPOSAL OF LEASE RELATED ASSET 170,998.**