Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545 0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending ,

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See specific Instructions.

C Name of organization
Foundation for Individual Rights in Education, Inc.

Number and street (or P O box if mail is not delivered to street addr) 601 Walnut Street — Room/suite 510

City, town or country Philadelphia — State PA — ZIP code + 4 19106

D Employer Identification Number 04-3467254

E Telephone number (215) 717-3473

G Gross receipts $ 2,791,327

F Name and address of principal officer
Gregory Lukianoff 601 Walnut Street Philadelphia PA 19106

H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)
H(c) Group exemption number ►

I Tax-exempt status [X] 501(c) (3) ◄ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.thefire.org

K Form of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ►

L Year of Formation 1999 **M** State of legal domicile PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities The mission of FIRE is to defend and sustain individual rights-including freedom of speech, legal equality, due process, religious liberty, and sanctity of conscience-at America's colleges and universities.

2 Check this box ► [ ] if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of employees (Part V, line 2a)	5	28
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,239,769.	2,774,898.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	29,330.	5,393.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	290.	11,036.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,269,389.	2,791,327.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5 10)	1,079,408.	1,201,338
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ► 268,467.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	968,925.	1,074,346
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,048,333	2,275,684
	19	Revenue less expenses Subtract line 18 from line 12	221,056.	515,643.

			Beginning of Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,132,914.	2,646,488.
	21	Total liabilities (Part X, line 26)	62,938.	60,869.
	22	Net assets or fund balances Subtract line 21 from line 20	2,069,976.	2,585,619.

RECEIVED
AUG 1 6 2010
OGDEN, UT

SCANNED SEP 1 4 2010

Part II Signature Block

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

Sign Here

► Signature of officer — Date June 23, 2010

► Gregory Lukianoff President
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ► — Date 5/28/10 — Check if self employed ► [ ] — Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ► MICHAEL J STEWART PC
1316 LEEDOM RD
HAVERTOWN PA 19083-4804
EIN ►
Phone no ►

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

617
9

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

The mission of FIRE is to defend and sustain individual rights-including freedom of speech, legal equality,

See Form 990, Page 2, Part III, Line 1 (continued)

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 $ 189,260. including grants of $ 0.) (Revenue $ 0.)

Free Speech on Campus Project: Through this project, FIRE defends and enhances freedom of expression at America's institutions of higher education. Issues covered by this project include the elimination of "free speech zones," which limit where students can express controversial views on campus, in favor of opening the entire campus to free speech. The project also works to defend freedom of the press and academic freedom and to oppose censorship of dissenting viewpoints. FIRE has achieved more than 125 victories for free speech and expression on campuses across the country.

4b (Code) (Expenses $ 212,310. including grants of $ 0.) (Revenue $ 0.)

Spotlight: The Campus Freedom Resource: This project is a unique searchable database on FIRE's website that contains comprehensive and up-to-date information on policies that restrict liberty at more than 400 colleges and universities. Vistors to FIRE's Spotlight can click on the college or university of their choice and instantly see a more complete picture of that campus' restrictions on liberty-everything from speech codes and actual cases of repression to media coverage and entries from FIRE's blog, "The Torch."

4c (Code) (Expenses $ 282,044. including grants of $ 0.) (Revenue $ 0.)

Campus Freedom Network(CFN): Through the Campus Freedom Network, FIRE seeks to combat the sustained assault on the individual rights of students and faculty by creating a network of supporters on campus who will lobby their administrations The CFN allows FIRE allies to work together to more effectively defend individual liberties on campus. This dynamic coalition of faculty members and students share strategies, information, and success stories via the CFN website, thereby forming an online community of faculty, students, and administrators concerned about preserving and defending basic rights on campus.

4d Other program services. (Describe in Schedule O)
(Expenses $ 1,592,070. including grants of $ 0.) (Revenue $ 0.)

4e Total program service expenses ► 2,275,684.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations** Did the organization engage in lobbying activities? *If 'Yes,' complete Schedule C, Part II*	4		X
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If 'Yes,' complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent or quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10	X	
11	Is the organization's answer to any of the following questions 'Yes'? *If so, complete Schedule D Parts VI VII VIII IX or X as applicable*	11	X	
	• Did the organization report an amount for land, buildings and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*			
	• 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? *If 'Yes,' complete Schedule D, Part VII*			
	• 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? *If 'Yes,' complete Schedule D, Part VIII*			
	• 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? *If 'Yes,' complete Schedule D, Part IX*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D Part X*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organizaiton's liability for uncertain tax positions under FIN 48? *If 'Yes,' complete Schedule D, Part X*			
12	Did the organization obtain separate, independent audited financial statement for the tax year? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII*	12	X	
12A	Was the organization included in consolidated, independent audited financial statement for the tax year? *If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional* — 12 A: Yes [ ] No [X]			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking fundraising business, and program service activities outside the United States? *If 'Yes,' complete Schedule F Part I*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If 'Yes,' complete Schedule F, Part II*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If 'Yes,' complete Schedule F, Part III*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If 'Yes,' complete Schedule H*	20		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, and that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection comittee member, or to a person related to such an individual? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transation with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a	19			
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	28			
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return (see instructions)					
3a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a		X
b If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*			3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b If 'Yes,' enter the name of the foreign country ►					
See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?			6b		
7 **Organizations that may receive deductible contributions under section 170(c).**					
a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?			7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7d				
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098 C as required?			7h		
8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization have excess business holdings at any time during the year?			8		X
9 **Sponsoring organizations maintaining donor advised funds.**					
a Did the organization make any taxable distributions under section 4966?			9a		X
b Did the organization make any distribution to a donor, donor advisor, or related person?			9b		X
10 **Section 501(c)(7) organizations.** Enter.					
a Initiation fees and capital contributions included on Part VIII, line 12	10a				
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11 **Section 501(c)(12) organizations.** Enter					
a Gross income from other members or shareholders	11a				
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b				

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

Section A. Governing Body and Management

			Yes	No
1 a	Enter the number of voting members of the governing body	1a 10		
b	Enter the number of voting members that are independent	1b 10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6		X
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director or 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 in Schedule O*	9		X

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

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

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ► See States Form 990 Filed In

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

[X] Own website [X] Another's website [X] Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

► Management 601 Walnut St. Suite 510 Philadelphia PA 19106 (215) 717-3473

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

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

1 a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organizations's tax year. Use Schedule J-2 if additional space is needed

- 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 See instructions for definition of 'key employees '
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100 000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☐ Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099 MISC)	(E) Reportable compensation from related organizations (W 2/1099 MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Gregory Lukianoff President	60.00			X		X		219,083.	0.	6,834.
Robert Shibley Vice President	40.00			X				110,340.	0.	12,397
Harvey Silverglate Chairman	8.00	X						12,000.	0.	0.
Virginia Postrel Director	1.00	X						0.	0.	0.
Joseph Maline Director	1.00	X						0.	0.	0.
James E.Ferguson II Director	1.00	X						0.	0.	0.
Daphne Patai Director	1.00	X						0.	0.	0.
William J.Hume Director	1.00	X						0.	0.	0.
Marlene Mieske Director	1.00	X						0.	0.	0.
Barbara Bishop Director	1.00	X						0.	0.	0.
Richard Losick Director	1.00	X						0.	0.	0.
Daniel Shuchman Director	1.00	X						0.	0.	0

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

(A) Name and Title	(B) Average hours per week	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1 b Total ►								341,423.	0.	19,231

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

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

(A) Name and business address	(B) Description of Services	(C) Compensation

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS						
1a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e					
f All other contributions, gifts, grants, and similar amounts not included above	1f	2,774,898.				
g Noncash contribns included in lns 1a-1f.	$					
h **Total.** Add lines 1a-1f		►	2,774,898.			
PROGRAM SERVICE REVENUE		Business Code				
2a						
b						
c						
d						
e						
f All other program service revenue						
g **Total.** Add lines 2a-2f		►				
OTHER REVENUE						
3 Investment income (including dividends, interest and other similar amounts)		►	5,393.	5,393.	0.	0.
4 Income from investment of tax-exempt bond proceeds		►				
5 Royalties		►				
	(i) Real	(ii) Personal				
6a Gross Rents						
b Less rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)		►				
	(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory						
b Less cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)		►				
8a Gross income from fundraising events (not including $ ___ of contributions reported on line 1c) See Part IV, line 18	a	0.				
b Less direct expenses	b					
c Net income or (loss) from fundraising events		►	0.	0.	0.	0.
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities		►				
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory		►				
Miscellaneous Revenue		Business Code				
11a Miscellaneous		511120	11,036.	11,036.	0.	0.
b						
c						
d All other revenue						
e **Total.** Add lines 11a-11d		►	11,036.			
12 **Total revenue.** See instructions		►	2,791,327.	16,429.	0.	0.

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) but are not required to complete columns (B), (C) and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	360,654.	239,602.	53,276.	67,776.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)	740,043.	609,676.	27,875.	102,492.
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	25,325.	0.	25,325.	0.
9 Other employee benefits				
10 Payroll taxes	75,316.	56,487.	7,532.	11,297
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	35,439.	30,421.	2,678.	2,340.
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees				
g Other	18,196.	15,619.	1,375.	1,202.
12 Advertising and promotion	183,485.	183,485.	0.	0.
13 Office expenses	66,684.	46,701.	11,325.	8,658.
14 Information technology	94,531.	70,009.	18,891.	5,631.
15 Royalties	0.	0.	0.	0.
16 Occupancy	206,333.	165,201.	19,617.	21,515.
17 Travel	70,146.	62,949.	1,475.	5,722.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	49,565.	49,565.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	25,177.	0.	25,177.	0
23 Insurance	23,517.	1,961.	21,307.	249.
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Printing & Reproduction	140,062.	92,966.	11,937.	35,159
b Research	15,015.	15,015.	0.	0
c Staff Training and Development	7,107.	5,417.	565.	1,125.
d Honoraria	200.	200.	0.	0.
e Dues and Subscriptions	6,253.	4,830.	661.	762.
f All other expenses	132,636.	121,698.	6,399.	4,539.
25 Total functional expenses. Add lines 1 through 24f	2,275,684.	1,771,802.	235,415.	268,467.
26 **Joint costs.** Check here ► ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		1	
	2	Savings and temporary cash investments	1,727,404.	2	2,344,523.
	3	Pledges and grants receivable, net	137,500.	3	51,700
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	165,654.	9	107,268.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 246,274.			
	b	Less: accumulated depreciation — 10b: 134,981.	70,652.	10c	111,293.
	11	Investments — publicly-traded securities		11	
	12	Investments — other securities See Part IV, line 11		12	
	13	Investments — program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	31,704.	15	31,704.
	16	**Total assets** Add lines 1 through 15 (must equal line 34)	2,132,914.	16	2,646,488.
Liabilities	17	Accounts payable and accrued expenses	62,938.	17	14,618.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	46,251.
	25	Other liabilities Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	62,938.	26	60,869.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ► [X] and complete lines 27 through 29 and lines 33 and 34.**			
	27	Unrestricted net assets	1,520,064.	27	1,628,524.
	28	Temporarily restricted net assets	526,667.	28	933,811.
	29	Permanently restricted net assets	23,245.	29	23,284.
		Organizations that do not follow SFAS 117, check here ► [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	2,069,976.	33	2,585,619.
	34	Total liabilities and net assets/fund balances	2,132,914.	34	2,646,488.

Part XII Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year explain in Schedule O			
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.** ► **See separate instructions.**

OMB No 1545 0047

2009

Open to Public Inspection

Name of the organization	Employer identification number
Foundation for Individual Rights in Education, Inc.	04-3467254

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box)

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

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

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

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

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

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

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

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

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

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III – Functionally integrated d ☐ Type III– Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g (i)		
(ii) a family member of a person described in (i) above?	11g (ii)		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11g (iii)		

h Provide the following information about the supported organizations

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1 9 above or IRC section **(see instructions)**)	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US ?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants ')	1,556,290.	2,011,914.	1,735,610.	2,239,769.	2,774,898.	10,318,481.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
4 **Total.** Add lines 1-through 3	1,556,290.	2,011,914.	1,735,610.	2,239,769.	2,774,898.	10,318,481.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						3,708,068.
6 **Public support.** Subtract line 5 from line 4						6,610,413.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	1,556,290.	2,011,914.	1,735,610.	2,239,769.	2,774,898.	10,318,481.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources	6,085.	24,121.	53,230.	29,330.	5,393.	118,159.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						10,436,640

12 Gross receipts from related activities, etc (see instructions) | 12 |

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)	14	63.34 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	65.87 %

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33 1/3 % or more check this box and **stop here.** The organization qualifies as a publicly supported organization ► [X]

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33 1/3% or more check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

18 **Private foundation.** If the organization did not check a box on line, 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐

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

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included inline 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (add lns 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	%

19a **33-1/3 support tests – 2009.** 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 – 2008.** If the organization did not check a box on line 14 or 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 Supplemental Information. Complete this part to provide the explanations required by Part II line 10 Part II, line 17a or 17b; and Part III, line 12 Provide any other additional information See instructions

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions

OMB No 1545 0047

2009

Open to Public Inspection

Name of the organization

Foundation for Individual Rights in Education, 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' to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit?? ☐ Yes ☐ No

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7

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

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

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

		Held at the End of the Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► $ ______

(ii) Assets included in Form 990, Part X ► $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► $ ______

b Assets included in Form 990, Part X ► $ ______

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

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	23,245.	22,783.			
b Contributions					
c Net investment earnings, gains, and losses	39.	462.			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	23,284.	23,245.			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ► 0.00 %

b Permanent endowment ► 100.00 %

c Term endowment ► 0.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		X
(ii) related organizations	3a(ii)		X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements	7,650.		3,392.	4,258.
d Equipment	238,624.		131,589.	107,035.
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ►				111,293.

Part VII Investments—Other Securities 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
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990 Part X, col (B) line 12)* ►		

Part VIII Investments—Program Related (See Form 990, Part X, line 13)

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end of year market value
Total. *(Column (b) must equal Form 990, Part X, Col (B) line 13)* ►		

Part IX Other Assets (See Form 990, Part X, line 15)

(a) Description	(b) Book value
Security Deposits	31,704.
Total. *(Column (b) must equal Form 990, Part X, col (B), line 15)* ►	31,704.

Part X Other Liabilities (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ►	

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII,column (A), line 12)	2,791,327.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2,275,684.
3	Excess or (deficit) for the year Subtract line 2 from line 1	515,643.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	515,643.

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

1	Total revenue, gains, and other support per audited financial statements			1	2,791,327.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	2,791,327.
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	2,791,327.

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

1	Total expenses and losses per audited financial statements			1	2,275,684
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	2,275,684.
4	Amounts included on Form 990, Part IX, line 25, but not on line **1**:				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c** (This must equal Form 990, Part I, line 18)			5	2,275,684.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Part XIV Supplemental Information *(continued)*

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' to Form 990, Part IV, line 23.**
► **Attach to Form 990.** ► **See separate instructions.**

OMB No 1545 0047

2009

Open to Public Inspection

Name of the organization: Foundation for Individual Rights in Education, Inc.

Employer identification number: 04-3467254

Part I Questions Regarding Compensation

		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990 Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur chef)			
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain	1b		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☒ Approval by the board or compensation committee			
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment?	4a		X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a The organization?	5a		X
b Any related organization?	5b		X
If 'Yes' to line 5a or 5b, describe in Part III			
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?	6a		X
b Any related organization?	6b		X
If 'Yes' to line 6a or 6b, describe in Part III			
7 For person listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III	7		X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If 'Yes,' describe in Part III	8		X
9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
Gregory Lukianoff	(i)	219,083.	0.	0.	0.	6,838.	225,921.	232,119.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
► Attach to Form 990.

OMB No 545 0047

2009

Open to Public Inspection

Name of the organization: Foundation for Individual Rights in Education, Inc.

Employer identification number: 04-3467254

Pt VI-B, Line 11A The Board of Directors reviews and approves the Form 990.

Pt VI-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 the disinterested members of the Board of Directors.

Pt VI-B, Line 15 The compensation committee reviews compensation for executives of nonprofits of similar budget size and similar duties to determine officers' compensation.

Form **4562** Department of the Treasury Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No. 1545-0172

2009

Attachment Sequence No. 67

Name(s) shown on return: Foundation for Individual Rights in Education, Inc.

Identifying number: 04-3467254

Business or activity to which this form relates: Form 990 / Form 990EZ

Part I — Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount See the instructions for a higher limit for certain businesses	1	$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property Instead, use Part V*

Part II — Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

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

Part III — MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	19,234.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

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

Section C — Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

Part IV — Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations — see instructions	22	19,234.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
27 Property used 50% or less in a qualified business use								
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B — Information on Use of Vehicles

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

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

Note: *If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles*

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)					
43 Amortization of costs that began before your 2009 tax year				43	
44 **Total.** Add amounts in column (f) See the instructions for where to report				44	

Additional Information

Part III Organizations Primary Exempt Purpose

The mission of FIRE is to defend and sustain individual rights at American colleges and universities. These rights include freedom of speech, legal equality, due process, religious liberty, and sanctity of conscience-the essential qualities of individual liberty and dignity.

Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 1 (continued)

Briefly describe the organization's mission

due process, religious liberty, and sanctity of conscience-at America's colleges and universities.

Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 4d (continued)

4d Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

Code: ______ Description: See attached for detail of other programs

Expenses 1,592,070.

Grants Of 0.

Revenue 0.

Form 990, Page 6, Line 17

States Form 990 Filed In

Pennsylvania

New York

Form 990 p 10: Part IX Statement of Functional Expenses

Line 22 - Depreciation, Depletion, and Amortization Smart Worksheet

To enter assets, **QuickZoom** to Asset Entry Worksheet
To view a calculated report of all depreciation information for Form 990,
QuickZoom to the Depreciation/Amortization Report
QuickZoom to Form 4562 for Form 990

The following items carry to line 22 below

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
A Depreciation	25,177.	0.	25,177.	0.
B Depletion				
C Amortization				

Form 990 p 10: Part IX Statement of Functional Expenses

Line 24f - All Other Expenses Smart Worksheet

The total of the following items carry to line 24f below

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Event Expenses	101,036.	101,036.	0.	0.
Postage	31,600.	20,662.	6,399.	4,539.

Sch D, page 5 (Copy No. 1): Part XIV Supplemental Information

Supplemental Information Smart Worksheet

Description of this copy of Schedule D, page 5 Copy No. 1
QuickZoom here to another copy of Schedule D, page 5

Sch J, page 2 Officers, Directors, Trustees, Key Employees, Highest Comp Employees

Part II Smart Worksheet

Note: The first 16 entries on this Smart Worksheet will transfer below and rest will flow to a Schedule J-1, Continuation Sheet for Schedule J, Part II Per IRS instructions, if a column is not applicable, enter a 0

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other compensation	(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Fm 990-EZ
Gregory Lukianoff	(i)	219,083.	0.	0.	0.	6,838.	225,921.	232,119.
Check if a business	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							

Schedule O: Supplemental Information to Form 990

Supplemental Information Smart Worksheet

QuickZoom here to Schedule O, page 2 ➡

Note: Enter information specific to any of the following below
- Form 990, Page 2, Part III, Line 2, or Line 3 (**Note** Line 4d has its own supplemental overflow statement)
- Form 990, Page 5, Part V Line 3b
- Form 990, Page 6, Part VI, Section A, Lines 2-7b, 8a, or 8b (**Note** Line 9 has its own supplemental overflow statement)
- Form 990, Page 6, Part VI, Section B, Lines 10b, 11A, 12c, 15a, and 15b
- Form 990, Page 6, Part VI, Section C, Line 19
- Form 990, Page 12, Part XI, Line 1
- Form 990, Page 12, Part XI, Line 2c
- Form 990, Page 12, Part XI, Line 3b
- Form 990, Sch E, Line 4d, 5h, 6b and 7

Choose a specific line number from the Line Number picklist and enter an explanation The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O page 2 if needed

Line Number	Explanation
Pt VI-B, Line 11A	The Board of Directors reviews and approves the Form 990.
Pt VI-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 the disinterested members of the Board of Directors.
Pt VI-B, Line 15	The compensation committee reviews compensation for executives of nonprofits of similar budget size and similar duties to determine officers' compensation.

Note: Enter the line number and explanation for lines **not** mentioned above here The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O, page 2 if needed.

Line Number	Explanation

Sch. B, page 2 (Copy 1): Contributors

General Information Smart Worksheet

A	Description for this copy of Schedule B, Part I	Copy 1

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

REPORT ON AUDIT
OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2009 AND 2008

CONTENTS

Michael J. Stewart, PC
Certified Public Accountant
1316 Leedom Road
Havertown, PA 19083
Phone: 610-449-7261
Fax: 610-446-6389

Michael J Stewart, CPA, PFS

February 12, 2010

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Foundation for Individual Rights in Education, Inc.
Philadelphia, Pennsylvania

I have audited the accompanying statements of financial position of the Foundation for Individual Rights in Education, Inc. as of December 31, 2009 and 2008 and the related statements of activities, cash flows and functional expenditures for the years then ended These financial statements are the responsibility of the Foundation's management My responsibility is to express an opinion on these financial statements based on my audit

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation for Individual Rights in Education, Inc as of December 31, 2009 and 2008 and the changes in its net assets, and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Michael J Stewart PC

Certified Public Accountant

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS		
Cash and cash equivalents	$ 2,344,523	$ 1,727,404
Pledge receivable	51,700	137,500
Prepaid expenses	107,268	165,654
Security deposits	31,704	31,704
Fixed assets, net	111,293	70,652
TOTAL ASSETS	$ 2,646,488	$ 2,132,914
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	$ 14,618	$ 41,701
Accrued expenses	-	21,237
Note Payable- Current	21,346	-
Note Payable- Non- current	24,905	-
Total Liabilities	60,869	62,938
Net Assets		
Unrestricted	1,628,524	1,520,064
Temporary restricted	933,811	526,667
Permanently restricted	23,284	23,245
Total Net Assets	2,585,619	2,069,976
TOTAL LIABILITIES AND NET ASSETS	$ 2,646,488	$ 2,132,914

The accompanying notes are an integral part of these financial statements

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009				2008			
	Unrestricted	Temporary Restricted	Permanently Restricted	Total	Unrestricted	Temporary Restricted	Permanently Restricted	Total
SUPPORT AND REVENUE								
Contributions- Individuals	$ 1,338,656	$ 1,328,332	$ -	$ 2,666,988	$ 1,366,769	$ 873,000	$ -	$ 2,239,769
Investment income	5,354	-	39	5,393	28,868	-	462	29,330
Event Income	107,910	-	-	107,910	-	-	-	-
Other income	11,036	-	-	11,036	290	-	-	290
Satisfaction of program restrictions	564,999	(564,999)	-	-	168,000	(168,000)	-	-
Satisfaction of time restriction	356,189	(356,189)	-	-	218,333	(218,333)	-	-
TOTAL SUPPORT AND REVENUE	2,384,144	407,144	39	2,791,327	1,782,260	486,667	462	2,269,389
EXPENSES								
Program services	1,771,802	-	-	1,771,802	1,644,174	-	-	1,644,174
Administrative services	235,415	-	-	235,415	223,735	-	-	223,735
Development	268,467	-	-	268,467	180,424	-	-	180,424
TOTAL EXPENSES	2,275,684	-	-	2,275,684	2,048,333	-	-	2,048,333
INCREASE (DECREASE) IN NET ASSETS	108,460	407,144	39	515,643	(266,073)	486,667	462	221,056
NET ASSETS - Beginning of Year	1,520,064	526,667	23,245	2,069,976	1,786,137	40,000	22,783	1,848,920
NET ASSETS - End of Year	$ 1,628,524	$ 933,811	$ 23,284	$ 2,585,619	$ 1,520,064	$ 526,667	$ 23,245	$ 2,069,976

The accompanying notes are an integral part of these financial statements

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 515,643	$ 221,056
Adjustments to reconcile change in net assets provided by operating activities:		
Depreciation	25,177	23,095
Realized Gain on Investment	-	(240)
Decrease (Increase)		
Pledge receivable	85,800	(95,500)
Prepaid expenses	58,386	20,854
Increase (Decrease)		
Accounts payable	(27,083)	(2,928)
Accrued expenses	(21,237)	20,747
NET CASH PROVIDED BY OPERATING ACTIVITIES	636,686	187,084
CASH FLOW FROM INVESTING ACTIVITIES		
Purchased fixed assets	(65,818)	(40,514)
Proceeds sale of securities	-	29,435
NET CASH USED BY INVESTING ACTIVITIES	(65,818)	(11,079)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds of note payable	65,818	-
Repayments of note payable	(19,567)	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	46,251	-
INCREASE IN CASH AND CASH EQUIVALENTS	617,119	176,005
CASH AND CASH EQUIVALENTS- Beginning of Year	1,727,404	1,551,399
CASH AND CASH EQUIVALENTS- End of Year	$ 2,344,523	$ 1,727,404

The accompanying notes are an integral part of these financial statements

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009				2008			
	Program	Administration	Development	Total	Program	Administration	Development	Total
Communications	$ 20,945	$ 2,546	$ 2,803	$ 26,294	$ 24,221	$ 1,988	$ 1,972	$ 28,181
Computer and network costs	20,522	14,535	1,823	36,880	3,234	9,174	6,091	18,499
Depreciation	-	25,177	-	25,177	-	23,095	-	23,095
Dues and subscriptions	4,830	661	762	6,253	1,912	2,477	358	4,747
Business insurance	1,961	21,307	249	23,517	-	20,911	-	20,911
Lectures and conferences	49,565	-	-	49,565	49,902	3,612	2,277	55,791
Professional fees	85,966	13,505	11,815	111,286	126,362	11,123	9,723	147,208
Event Expense	101,036	-	-	101,036	-	-	-	-
Honoraria	200	-	-	200	-	500	-	500
Office expenses	25,755	8,779	5,855	40,389	41,090	17,657	4,731	63,478
Postage and delivery	20,662	6,399	4,539	31,600	19,035	8,394	4,431	31,860
Printing and reproduction	92,966	11,937	35,159	140,062	121,154	7,255	16,821	145,230
Publicity and advertising	183,485	-	-	183,485	130,266	96	-	130,362
Rent	165,201	19,617	21,515	206,333	150,640	17,228	12,261	180,129
Research	15,015	-	-	15,015	12,660	-	-	12,660
Staff training and development	5,417	565	1,125	7,107	5,348	636	650	6,634
Taxes and licenses	61 169	5,982	8,166	75,317	60,297	4,884	4,879	70,060
Travel and entertainment	62,949	1,475	5,722	70,146	85,820	8,349	5,471	99,640
Wages and benefits	854,158	102,930	168,934	1 126,022	812,233	86,356	110,759	1,009,348
	$ 1 771,802	$ 235,415	$ 268,467	$ 2 275,684	$ 1,644,174	$ 223,735	$ 180,424	$ 2 048,333

The accompanying notes are an integral part of these financial statements

Foundation and Nature of Activities

The Foundation for Individual Rights in Education, Inc. (the "Foundation") was incorporated on April 8, 1999. The Foundation is a Massachusetts non-profit corporation whose mission is to defend and sustain individual rights at America's colleges and universities. These rights include freedom of speech, legal equality, due process, religious liberty, and sanctity of conscience - the essential qualities of individual liberty and dignity. The Foundation's core mission is to protect the unprotected and to educate the public and communities of concerned Americans about threats to these rights on our campuses and about the means to preserve them. The Foundation is supported through private contributions.

The Foundation qualifies as a tax-exempt Foundation under Section 501(c)(3) of the Internal Revenue Code; accordingly, there is no income tax applicable to its activities.

1 Summary of Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Accrual Basis -- The financial statements of the Foundation have been prepared on the accrual basis.

Cash and Cash Equivalents -- The Foundation considers cash and highly liquid investments that are both readily convertible to known amounts of cash and of an original maturity of three months or less to be cash and cash equivalents.

Pledges Receivable -- Unconditional promises to give are recognized as revenue and pledges receivable in the period received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Fixed Assets -- Fixed assets are recorded at cost. Furniture and equipment, with a unit cost of $1,000 or more, are capitalized. These assets are reported net of accumulated depreciation Depreciation is calculated on various methods over the various useful lives of the assets Estimated useful lives are as follows:

Computer equipment	3 years
Furniture and fixtures	5 - 10 years
Leasehold improvements	7 years

1 Summary of Significant Accounting Policies (Continued)

Temporarily Restricted -- Gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets and the restrictions are not satisfied in the same reporting period in which the contributions are received When the restrictions are satisfied in the same reporting period in which the contributions are received. the contributions and expenses are reflected as unrestricted.

Permanently Restricted -- Permanently Restricted Funds represent gifts and bequests which have been accepted with the donor stipulation that the principal be maintained intact in perpetuity or for a specified period, with only the income to be utilized.

Advertising -- The Foundation follows the policy of charging the costs of advertising to expense as incurred.

Use of Estimates -- The preparation of financial statements in conformity with general accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes -- In June, 2006 pursuant to ASC 740, "Accounting for Uncertainty for Income Taxes." This interpretation requires the tax effects of certain tax positions to recognized These tax positions must meet a "more likely than not" standard that based on their technical merit have more than 50% likelihood of being sustained upon examination Management estimates that there are no uncertain tax positions as of December 31. 2009

2 Concentration of Risk

The Foundation's cash balances are located in various federally insured institutions. As of December 31, 2009 and 2008 the cash balances exceeded the $250,000 federally insured limit by $961,076 and $139,042, respectively.

The Foundation received donations from two donors representing 48% and 11% respectively of the Foundation's total donations.

3 Pledges Receivable

The Foundation has received gifts in the form of pledges. The pledges are expected to be received as follows:

2010	$ 51,700

4 Fixed Assets

Below is a summary of fixed assets as of December 31, 2009 and 2008:

	2009	2008
Computer Equipment	$ 124,804	$ 58,986
Furniture and Fixtures	113,820	113,820
Leasehold Improvements	7,650	7.650
	246,274	180.456
Less: accumulated depreciation	(134,981)	(109.804)
	$ 111,293	$ 70.652

Depreciation expense was $25,177 and $23,095 for the years ended December 31, 2009 and 2008, respectively.

5 Note Payable

The Foundation entered into a note payable with a commercial lender for the purchase of software. The total amount financed was $65,818. The note calls for 37 monthly payments of $1,778. The note bears no interest. The minimum payments required under the note are as follows:

2010	$ 21,346
2011	21,346
2012	3,559
	$ 46,251

6 Permanently Restricted

Endowment

The Foundation's endowment consists of one individual fund established primarily to fund operations. The endowment includes only donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence of donor imposed restrictions or Pennsylvania Law.

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a US Treasury Money Market Fund.

6 Permanently Restricted (Continued)

The financial activity of the endowment fund is reflected on the Statement of Activities under the heading Permanently Restricted.

7 Temporarily Restricted

Temporarily restricted net assets are available for the following purposes as of December 31, 2009 and 2008:

	2009	2008
Operations	$ 886,667	$ 451,667
Education Programs	-	50,000
10th Anniversary	-	25,000
Video Fellow	47,144	-
	$ 933,811	$ 526,667

8 Temporarily Restricted Assets Released from Restriction

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors:

	2009	2008
Satisfaction of Time Restrictions		
Spotlight Programs	$ 75,000	$ 75,000
Operations	489,999	143,333
	$ 564,999	$ 218,333
Satisfaction of Program Restrictions		
Legal Transformation Project	$ 70,000	$ -
CFN Program	105,200	128,000
Policy Reform Project	50,000	30,000
Individual Rights Defense Program	5,000	10,000
10th Anniversary	125,989	-
	$ 356,189	$ 168,000

9 Operating Leases

The Foundation leases office space in Philadelphia under a 126 month lease The lease commenced on September 1, 2005. The Foundation began leasing office space in New York. effective January 1, 2008. The lease in New York is a 36 month lease. The New York lease's base rent will increase in January and July based upon the increase in the Consumer Price Index, starting in January, 2009. Minimum rental payments for the office space are as follows.

2010	$ 199,324
2011	147,207
2012	150,317
2013	153,426
2014	156,537

Rent expense was $206,333 and $180,129 for the years ended December 31. 2009 and 2008. respectively.

10 Pension Plan

The Foundation has a defined contribution salary deferral plan (403-B) Plan, covering substantially all employees. The Foundation matched dollar for dollar of the employee's contributions up to a maximum of $2,000 per year. The total pension expense for the years ended December 31, 2009 and 2008 was $29,325 and $21,285, respectively.

11 Compensated Absences

Employees of the Foundation are entitled to paid vacations, sick days and other time off depending on length of service and other factors. It is impractical to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The Foundation's policy is to recognize the costs of compensated absences when paid to employees.

12 Subsequent Event

The Foundation has evaluated all subsequent events through February 12. 2010. the date the financial statements were available to be issued

Michael J. Stewart, PC
Certified Public Accountants
1316 Leedom Road
Havertown, PA 19083
Phone: 610-449-7261
Fax: 610-446-6389

Michael J. Stewart, CPA, PFS

February 12, 2010

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Board of Directors
Foundation for Individual Rights in Education, Inc.
Philadelphia, Pennsylvania

My report on my audit of the basic financial statements of Foundation for Individual Rights in Education, Inc. for 2009 and 2008 appears on page 1. Those audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole The schedule of program expenses for the year ended December 31, 2009 is presented for purposes of additional analysis and is not a required part of the basic financial statements Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respected in relation to the basic financial statements taken as a whole.

Michael J Stewart PC

Certified Public Accountant

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC

STATEMENT OF PROGRAM EXPENSES

YEAR ENDED DECEMBER 31, 2009

	Free Speech on Campus	Speech Codes Litigation	Religious Liberty on Campus	Freedom of Conscience on Campus	Freedom of Association on Campus	Due Process & Legal Equality on Campus	Guides to Student Rights	Public Awareness	FIRE's Spotlight	Campus Freedom Network	FIRE Internships	FIRE Events	Legal Fellow	10th Anniversary	Total Program Services
Communications	$ 3,186	$ 483	$ 1,032	$ 1,205	$ 797	$ 795	$ 240	$ 4,990	$ 2,254	$ 2,150	$ 286	$ 49	$ 2,584	$ 895	$ 20,946
Computer network costs	2,586	413	938	1,082	740	739	220	4,627	1,982	1,815	240	22	2,297	2,823	20,524
Dues and subscriptions	696	102	247	281	198	198	57	1,229	505	500	59	2	595	161	4,830
Business Insurance	255	41	100	114	80	80	24	502	204	202	24	-	239	96	1,961
Lectures and conferences	213	34	83	94	67	64	20	416	169	48,108	20	-	198	80	49,566
Events	43	7	17	19	13	13	4	84	34	210	4	-	40	100,547	101,035
Professional fees	12 652	1 837	3,988	4 643	3,099	3,093	920	16,662	8 578	14,185	847	165	9,515	5,779	85 963
Honoraria	-	-	-	-	-	-	-	-	-	200	-	-	-	-	200
Office expenses	3 894	573	1 257	1 461	978	976	295	6 126	2,641	2 313	921	52	2,913	1,354	25 754
Postage and delivery	1,824	269	687	780	553	554	3,130	3,498	1 065	5 890	(16)	(11)	627	1,814	20 664
Printing and reproduction	6 086	385	741	853	521	521	12 482	19,866	14 799	14 942	822	322	3 407	17,220	92 967
Publicity and advertising	471	135	147	208	74	74	142	103 928	3 167	70 775	397	304	2 249	1,415	183 486
Rent	25 524	3 993	8 076	9 553	6,132	6,104	1,866	31 137	25 482	17 074	2,390	553	20 650	6,668	165 202
Research	1 202	208	464	538	358	358	8	8 079	2 062	119	25	19	1 576	-	15 016
Staff training	765	117	230	274	173	172	8	1 083	527	362	1,316	19	189	184	5 419
Taxes and licenses	8 190	1 688	3 245	3 780	2 507	2 507	934	11 546	9 484	6 009	1,577	233	6 780	2 689	61 169
Travel and entertainment	5 106	746	1 715	1 970	1 338	1,338	661	13 881	6 263	16 155	1,411	110	7,037	5 221	62 952
Wages and benefits	116 567	22,719	45 712	52 948	35,733	35,724	12 624	162 903	133 094	81 035	20,397	2 577	96 145	35 970	854 118
	$ 189 260	$ 33 750	$ 68 679	$ 79 803	$ 53 361	$ 53,310	$ 33,635	$ 390 557	$ 212 310	$ 282 044	$ 30,720	$ 4,416	$ 157,041	$ 182,916	$ 1 771 802

For Page 2 of Form 990

Free Speech on Campus Project
Through this project, FIRE defends and enhances freedom of expression at America's institutions of higher education. Issues covered by this project include the elimination of "free speech zones," which limit where students can express controversial views on campus, in favor of opening the entire campus to free speech. The project also works to defend freedom of the press and academic freedom and to oppose the censorship of dissenting viewpoints. FIRE has achieved more than 125 victories for free speech and expression on campuses across the country.

FIRE's Spotlight: The Campus Freedom Resource
This project is a unique searchable database on FIRE's website that contains comprehensive and up-to-date information on policies that restrict liberty at more than 400 colleges and universities. Visitors to FIRE's Spotlight can click on the college or university of their choice and instantly see a more complete picture of that campus' restrictions on liberty—everything from speech codes and actual cases of repression to media coverage and entries from FIRE's blog, *The Torch*.

Campus Freedom Network (CFN)
Through the Campus Freedom Network, FIRE seeks to combat the sustained assault on the individual rights of students and faculty by creating a network of supporters on campus who will lobby their administrations. The CFN allows FIRE allies to work together to more effectively defend individual liberties on campus. This dynamic coalition of faculty members and students shares strategies, information, and success stories via the CFN website, thereby forming an online community of faculty, students, and administrators concerned about preserving and defending basic rights on campus.

Policy Reform Project
The purpose of the Policy Reform Project is to proactively and systematically challenge immoral and unconstitutional policies in force on America's campuses. Throughout 2009, FIRE staff members reviewed thousands of university policies for Spotlight, our speech codes database. The Policy Reform Project targets those policies that are particularly egregious and challenges universities to revise them before they are actually used to punish speech on campus. Since FIRE's founding, it has changed approximately 85 unconstitutional policies affecting nearly 1.8 million students.

Speech Code Litigation Project
FIRE supports precedent-setting litigation in defense of the First Amendment in an effort to end the scourge of unconstitutional speech codes on public campuses and ensure truth-in-advertising and informed consent on private campuses. The Speech Code Litigation Project has a 100% success rate.

FIRE's *Guides* to Student Rights on Campus
Through FIRE's *Guides* to Student Rights on Campus project, FIRE educates students about their fundamental rights and the various ways in which universities threaten these

rights. Each *Guide* focuses on a specific area of campus rights (e.g. free speech) and explains—in a way accessible to students—their freedoms in that area. The *Guides* also explain common administrative infractions and steps that may be taken to fight oppressive behavior. Not only do the *Guides* provide students and parents with information about their rights and the ways to preserve them, but they also provide students with an understanding of the central tenets of a free society.

FIRE Internships

FIRE Internships provide current undergraduate and law students with direct experience in the defense of civil liberties. Interns assist with research, fundraising, individual cases, and day-to-day operations. FIRE provides interns with many additional educational opportunities, such as attending conferences and participating in academic seminars with FIRE's leadership. Internships offer a well-rounded experience that familiarizes students not only with FIRE's activities, but also with the moral and legal underpinnings of FIRE's work. In many cases, FIRE interns return to their colleges and universities and educate students about intrusions upon their rights and consciences on campus, thereby attracting a wide coalition of support, changing the campus culture, and gaining national attention.

Religious Liberty on Campus Project

The purpose of this project is to assist individuals who are victimized by anti-religious double standards. The university campus remains one of the only places in America where the rights of people of faith—in particular, their right to associate freely based upon matters of conscience and belief—are routinely denied, and where students are punished for exercising these foundational rights. Most students lack the means and resources to expose such denials as fundamentally unjust or unlawful.

Freedom of Conscience on Campus Project

Liberty cannot exist in a society in which people are forced to conform their thoughts and expression to an official viewpoint. Yet at many colleges and universities, students are expected to share a single viewpoint on controversial matters. Some institutions have enacted policies that require students to profess and even share identical attitudes on these matters, or else face disciplinary charges. The purpose of this project is to roll back this unprecedented intrusion into students' freedom of conscience and ensure that students are given the right to make up their own minds on the issues of the day—without administrative coercion.

Freedom of Association on Campus Project

Through this project, FIRE advocates the right of student organizations to define their identities according to their beliefs and to form groups and associations as they choose. Individuals have the right to define or not to define themselves by their race, sex, ethnicity, religion, moral code, politics, or any other chosen quality. Every individual has the right to join, or not to join, others who have made the same voluntary choices; however, no one has the right to impose those intimate and private choices upon a free man or woman.

Due Process and Legal Equality on Campus Project

This project defends individual students whose rights of due process and legal equality have been violated. Although students should have the same right to fundamental fairness on a college campus that they do elsewhere, meaningful due process is absent from most student judicial proceedings. Cases that America's courts would not pursue are routinely prosecuted in campus courts without regard for rules of evidence or fair procedure. Moreover, all students are entitled to the same legal rights regardless of their social stature, religion, or political opinions. On many campuses today, however, disparate funding of student organizations thwarts this notion of free expression and equality. By denying funding to organizations whose viewpoints are controversial or currently out of fashion, administrators create a campus that lacks meaningful, substantive debate and that unfairly restricts speech.

Legal Transformation Project

FIRE's Legal Transformation Project seeks both to open dialogues and foster cooperative relationships with university administrators and their legal counsels and, where cooperative efforts fail, to generate increased legal pressure as a means to force change among the most stubborn administrators. This project includes an increase in proactive letters to administrators challenging policies that our Spotlight research has identified as unconstitutional and inviting them to work with FIRE to correct these policies; the launch of FIRE's first-ever Continuing Legal Education seminar; an increased focus on coordinating lawsuits through FIRE's Speech Code Litigation Project; and the authoring of additional *amicus curiae* briefs to ensure that the First Amendment remains protected on our nation's campuses. Additionally, as part of this project, FIRE released a handbook for administrators in late 2009 titled *Correcting Common Mistakes in Campus Speech Policies.*

Public Awareness Project

Public awareness of the threats to individual liberties on our nation's campuses decreases the likelihood that university abuses of freedom will be tolerated. Through the Public Awareness Project, FIRE is able to carry out an aggressive campaign to reach not only students and faculty but also the public and the media with our issues. The Public Awareness Project includes FIRE's local and national advertising efforts, the website www.thefire,org, media appearances, and staff speaking engagements.

Justice Robert H. Jackson Legal Fellowship

The Justice Robert H. Jackson Legal Fellowship was established in honor of the late Supreme Court justice whose extraordinary commitment to independent thought and constitutional principles serves as a sterling example to FIRE and all who value freedom and the courage required to sustain it. Jackson Fellows work closely with FIRE's President and Director of Legal and Public Advocacy on a variety of legal projects, including collaborating with FIRE attorneys on law review articles and assisting with FIRE's Speech Code Litigation Project and Legal Transformation Project.

Form **8868** (Rev April 2009)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

Mailed on 4/30/2010 by Michael

OMB No 1545 1709

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing *(e-file)*. Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization Foundation for Individual Rights in Education, Inc.	Employer identification number 04-3467254
	Number, street, and room or suite number If a P O box, see instructions 601 Walnut Street, #510	
	City, town or post office, state, and ZIP code For a foreign address see instructions Philadelphia	PA 19106

Check type of return to be filed (file a separate application for each return)

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[X] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► ______________________

Telephone No ► ______________ FAX No ► (215) 717-3440

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990 T) extension of time until Aug 16, 20 10, to file the exempt organization return for the organization named above The extension is for the organization's return for

► [X] calendar year 20 09 or

► [ ] tax year beginning ________, 20 ___, and ending ________, 20 ___

2 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

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

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879 EO for payment instructions