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EXTENDED TO NOVEMBER 15, 2017

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 private foundations)

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

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2016**Open to Public  
Inspection**A** For the 2016 calendar year, or tax year beginning and ending**B** Check if applicable

- ☐ Address change  
☒ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**INSTITUTE FOR FREE SPEECH**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**124 S. WEST STREET**

Room/suite

**201**

City or town, state or province, country, and ZIP or foreign postal code

**ALEXANDRIA, VA 22314****F** Name and address of principal officer **DAVID KEATING****SAME AS C ABOVE****D** Employer identification number**20-3676886****E** Telephone number**703-894-6800****G** Gross receipts \$**2,154,786.****H(a)** Is this a group return

for subordinates?

☐ Yes☒ No**H(b)** Are all subordinates included?☐ Yes☐ No

If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c)( ) (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.CAMPAIGNFREEDOM.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2005****M** State of legal domicile: **VA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	<b>PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.</b>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	<b>5</b>	<b>13</b>
	6	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>6</b>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
7b	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	<b>1,999,911.</b>	<b>2,021,188.</b>
	9	Program service revenue (Part VIII, line 2g)	<b>0.</b>	<b>125,000.</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>101.</b>	<b>217.</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>&lt;43,483.&gt;</b>	<b>8,381.</b>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,956,529.</b>	<b>2,154,786.</b>
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>3,600.</b>	<b>0.</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,056,976.</b>	<b>1,164,084.</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>193,629.</b>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>536,218.</b>	<b>651,663.</b>
	18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,596,794.</b>	<b>1,815,747.</b>
	19	Revenue less expenses - Subtract line 18 from line 12	<b>359,735.</b>	<b>339,039.</b>
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<b>2,510,309.</b>
21		Total liabilities (Part X, line 26)	<b>104,523.</b>	<b>146,498.</b>
22		Net assets or fund balances - Subtract line 21 from line 20	<b>2,405,786.</b>	<b>2,744,825.</b>

**Part II Signature Block**

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

**Sign Here** ▶ Signature of officer **DAVID KEATING, PRESIDENT** Date **10/18/17**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name **ANDREW E. YOUNG, CPA** Preparer's signature **ANDREW E. YOUNG, CPA** Date **10/13/17** Check if self-employed ☐ PTIN **P01203950**

Firm's name ▶ **RENNER AND COMPANY, CPA, P.C** Firm's EIN ▶ **54-1498950**

Firm's address ▶ **700 NORTH FAIRFAX ST, SUITE 400 ALEXANDRIA, VA 22314** Phone no. **703-535-1200**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

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**Part III** Statement of Program Service Accomplishments

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

☒ X

- 1 Briefly describe the organization's mission.

OUR MISSION IS TO PROMOTE AND DEFEND THE FIRST AMENDMENT TO THE US CONSTITUTION'S RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION THROUGH LITIGATION, COMMUNICATION, RESEARCH AND EDUCATION.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

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

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

4a (Code ) (Expenses \$ 793,195. including grants of \$ ) (Revenue \$ 125,000.)

THE LITIGATION PROGRAM OF THE INSTITUTE FOR FREE SPEECH PURSUES STRATEGIC LITIGATION AND FILES AMICUS BRIEFS TO DEFEND THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

4b (Code ) (Expenses \$ 317,579. including grants of \$ ) (Revenue \$ )

THE INSTITUTE FOR FREE SPEECH EDUCATES ITS SUPPORTERS AND THE PUBLIC AT LARGE OF THE BENEFITS OF THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION AND THE IMPORTANCE OF THESE RIGHTS TO COMPETITIVE ELECTIONS THAT ENSURE INTEGRITY AT ALL LEVELS OF THE POLITICAL PROCESS. IT COMMUNICATES THIS INFORMATION THROUGH PUBLISHED ARTICLES IN NEWSPAPERS, WEBSITES AND MAGAZINES, BRIEFINGS OF AND INTERVIEWS WITH JOURNALISTS, APPEARANCES ON TELEVISION AND RADIO, NEWSLETTERS AND AN EXTENSIVE WEBSITE AND BLOG.

4c (Code ) (Expenses \$ 452,453. including grants of \$ ) (Revenue \$ )

THE INSTITUTE FOR FREE SPEECH PUBLISHES RESEARCH ON THE EFFECTS OF LAWS AND REGULATIONS ON THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. THE INSTITUTE ALSO TRACKS AND ANALYZES PROPOSED LEGISLATION AND REGULATIONS AT THE FEDERAL AND STATE LEVEL THAT COULD AFFECT THESE FIRST AMENDMENT RIGHTS.

- 4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$ ) (Revenue \$ 8,381.)

4e Total program service expenses 1,563,227.

**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	X	
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
<b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.		
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)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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

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

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

- 1a** Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.
- 1b** Enter the number of voting members included in line 1a, above, who are independent
- 2** Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
- 3** Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?
- 4** Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5** Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6** Did the organization have members or stockholders?
- 7a** Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?
- b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
- 8** Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a** The governing body?
- b** Each committee with authority to act on behalf of the governing body?
- 9** Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

	Yes	No
<b>1a</b>		7
<b>1b</b>		6
<b>2</b>		X
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		X
<b>6</b>		X
<b>7a</b>		X
<b>7b</b>		X
<b>8a</b>	X	
<b>8b</b>		X
<b>9</b>		X

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

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

	Yes	No
<b>10a</b>		X
<b>10b</b>		
<b>11a</b>	X	
<b>12a</b>	X	
<b>12b</b>	X	
<b>12c</b>	X	
<b>13</b>	X	
<b>14</b>	X	
<b>15a</b>	X	
<b>15b</b>		X
<b>16a</b>		X
<b>16b</b>		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► **CA, CT, IL, NJ, NY, AL, FL, MA, MD, MN, NC, TN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
**THE ORGANIZATION - 703-894-6800**  
**124 S. WEST STREET, NO. 201, ALEXANDRIA, VA 22314**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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 neither the organization nor any related organization compensated any current officer, director, or trustee

[illegible]

<b>Part VII</b>	<b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)</b>
-----------------	---

(A) Name and title	(B) Average hours per week  (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total								367,411.	0.	51,328.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								367,411.	0.	51,328.

**1b Sub-total**

**c Total from continuation sheets to Part VII, Section A****d Total (add lines 1b and 1c)**

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

2.

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

## Section B. Independent Contractors

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

the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►		0

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 2,021,188.					
	<b>g</b> Noncash contributions included in lines 1a-1f \$						
	<b>h Total.</b> Add lines 1a-1f		2,021,188.				
<b>Program Service Revenue</b>	<b>2 a</b> LITIGATION AWARD FEES	<b>Business Code</b> 900099	125,000.	125,000.			
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f		125,000.				
	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		217.			217.	
<b>4</b> Income from investment of tax-exempt bond proceeds							
<b>5</b> Royalties							
<b>Other Revenue</b>	<b>6 a</b> Gross rents	(i) Real (ii) Personal					
	<b>b</b> Less rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
	<b>b</b> Less cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	<b>a</b>					
	<b>b</b> Less direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from fundraising events						
	<b>9 a</b> Gross income from gaming activities See Part IV, line 19	<b>a</b>					
	<b>b</b> Less direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
	<b>b</b> Less cost of goods sold	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory						
	<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
	<b>11 a</b> MISCELLANEOUS INCOME	900099	8,381.	8,381.			
	<b>b</b>						
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d		8,381.					
<b>12 Total revenue.</b> See instructions.		2,154,786.	133,381.	0.	217.		

**Part IX Statement of Functional Expenses**

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

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

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	352,739.	306,213.	7,831.	38,695.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	680,131.	590,421.	15,100.	74,610.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,875.	13,781.	352.	1,742.
9 Other employee benefits	48,152.	41,801.	1,069.	5,282.
10 Payroll taxes	67,187.	58,325.	1,492.	7,370.
11 Fees for services (non-employees)				
a Management				
b Legal	59,069.	47,702.		11,367.
c Accounting	14,934.	12,964.	332.	1,638.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	234,476.	208,491.	11,250.	14,735.
12 Advertising and promotion	25.	25.		
13 Office expenses	8,144.	7,070.	181.	893.
14 Information technology	4,706.	4,085.	105.	516.
15 Royalties				
16 Occupancy	122,457.	106,305.	2,718.	13,434.
17 Travel	42,978.	29,857.	2,041.	11,080.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,015.	9,499.	10,549.	<1,033.>
20 Interest	458.	397.	11.	50.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,929.	4,280.	108.	541.
23 Insurance	8,018.	7,239.	779.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>DUES AND SUBSCRIPTIONS</b>	63,937.	63,110.	147.	680.
b <b>PRINTING</b>	33,992.	23,881.	1,270.	8,841.
c <b>COMPUTER SERVICES</b>	13,112.	11,382.	292.	1,438.
d <b>POSTAGE AND DELIVERY</b>	10,466.	8,798.	828.	840.
e All other expenses	10,947.	7,601.	2,436.	910.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,815,747.	1,563,227.	58,891.	193,629.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	2,277,119.	1	604,825.
	2 Savings and temporary cash investments	202,329.	2	260,135.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	146.	4	158.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	19,048.	9	15,229.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 221,846.		
	b Less accumulated depreciation	10b 211,070.	10c	10,776.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	2,000,000.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	<2,351.>	15	200.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	2,510,309.	16	2,891,323.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	93,250.	17	137,072.
	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	1,631.
	22 Loans and other 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	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	11,273.	25	7,795.
	26 <b>Total liabilities.</b> Add lines 17 through 25	104,523.	26	146,498.
	<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		2,304,843.	27	2,643,882.
28 Temporarily restricted net assets		100,943.	28	100,943.
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 <b>Total net assets or fund balances</b>		2,405,786.	33	2,744,825.
34 <b>Total liabilities and net assets/fund balances</b>	2,510,309.	34	2,891,323.	

Form 990 (2016)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,154,786.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,815,747.
3	Revenue less expenses Subtract line 2 from line 1	3	339,039.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,405,786.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,744,825.

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

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
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?		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		

Form 990 (2016)

Department of the Treasury  
Internal Revenue Service

**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.**

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

2016

**Open to Public Inspection**

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

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

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

- 1 ☐ A church, convention, or association of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ) )
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

**f** Enter the number of supported organizations

**g** Provide the following information about the supported organization(s)

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 632021 09-21-16 Schedule A (Form 990 or 990-EZ) 2016

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1375391.	1737254.	1948931.	1999911.	2021188.	9082675.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	1375391.	1737254.	1948931.	1999911.	2021188.	9082675.
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)						4427944.
6 <b>Public support.</b> Subtract line 5 from line 4						4654731.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	1375391.	1737254.	1948931.	1999911.	2021188.	9082675.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	953.		108.	101.	217.	1,379.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	10,450.	651.	1,667.	1,385.	8,381.	22,534.
11 <b>Total support.</b> Add lines 7 through 10						9106588.
12 Gross receipts from related activities, etc. (see instructions)					12	198,707.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

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

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	51.11	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	50.01	%
16a <b>33 1/3% support test - 2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
b <b>33 1/3% support test - 2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a <b>10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b <b>10% -facts-and-circumstances test - 2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

Schedule A (Form 990 or 990-EZ) 2016

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

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

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2016.** 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 - 2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2)		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

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

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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

	Yes	No
1		

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

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

	Yes	No
1		
2		
3		

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

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

**2 Activities Test. Answer (a) and (b) below.**

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

**3 Parent of Supported Organizations. Answer (a) and (b) below.**

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)			

Schedule A (Form 990 or 990-EZ) 2016

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 For result greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

**Part VI**

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

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047

**2016**

**Open to Public  
Inspection**

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

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

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

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

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

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

Name of organization

**INSTITUTE FOR FREE SPEECH**

Employer identification number

**20-3676886**

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

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

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2016

LHA

632041 11-10-16

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		7,552.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		7,552.													
<b>d</b> Other exempt purpose expenditures		1,808,195.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		1,815,747.													
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns.		240,787.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		60,197.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
<b>2 a</b> Lobbying nontaxable amount	227,252.	224,517.	233,077.	240,787.	925,633.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					1,388,450.
<b>c</b> Total lobbying expenditures	11,970.	13,507.	41,886.	7,552.	74,915.
<b>d</b> Grassroots nontaxable amount	56,813.	56,129.	58,269.	60,197.	231,408.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					347,112.
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2016

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

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

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

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

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

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

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

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**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2016**Open to Public  
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

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

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

Schedule D (Form 990) 2016

**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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	2,551.
1d	5,057.
1e	5,977.
1f	1,631.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☒ Yes

☐ No

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

☒

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	100,943.	105,239.	118,663.	10,000.	13,500.
b Contributions				175,000.	500,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	0.	4,296.	13,424.	66,337.	503,500.
f Administrative expenses					
g End of year balance	100,943.	100,943.	105,239.	118,663.	10,000.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☒ 100.00 %

The percentages on lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		80,709.	80,709.	0.
d Equipment		125,106.	114,330.	10,776.
e Other		16,031.	16,031.	0.

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

10,776.

Schedule D (Form 990) 2016

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) CERTIFICATES OF DEPOSIT	2,000,000.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	2,000,000.	

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete, if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete, if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATION	7,795.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	7,795.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2016

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,245,506.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	90,720.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	90,720.
3	Subtract line 2e from line 1		3	2,154,786.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,154,786.

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

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

1	Total expenses and losses per audited financial statements		1	1,906,467.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	90,720.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	90,720.
3	Subtract line 2e from line 1		3	1,815,747.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,815,747.

**Part XIII Supplemental Information.**

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

**PART IV, LINE 2B:**

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

**PART V, LINE 4:**

THE ORGANIZATION MAINTAINS TEMPORARILY RESTRICTED FUNDING IN CONJUNCTION WITH DONOR RESTRICTIONS REGARDING ITS LEGAL PROGRAMS.

**PART X, LINE 2:**

IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS

**Part XIII** Supplemental Information (continued)

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

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RECLASSIFICATION OF FUNDRAISING EXPENSES

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

**INSTITUTE FOR FREE SPEECH**

Employer identification number

**20-3676886**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III

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

- a** The organization?
- b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III

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

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

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

Yes No

**1b**

**2**

**4a**

**4b**

**4c**

**5a**

**5b**

**6a**

**6b**

**7**

**8**

**9**

**X**

**X**

**X**

**X**

**X**

**X**

**X**

**X**

**X**

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

Schedule J (Form 990) 2016



**Part III** Supplemental Information

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

Area with horizontal lines for supplemental information.

**SCHEDULE L**

(Form 990 or 990-EZ)

**Transactions With Interested Persons**

OMB No 1545-0047

**2016**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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

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

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

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

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

▶ \$

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

▶ \$

**Part II Loans to and/or From Interested Persons.**

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

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

Total ▶ \$

**Part III Grants or Assistance Benefiting Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

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

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

**Part V Supplemental Information**

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

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

(A) NAME OF PERSON: BRADLEY SMITH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CHAIRMAN OF THE BOARD OF DIRECTORS

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number  
20-3676886

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

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

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 8,381.

FORM 990, PART VI, SECTION A, LINE 4:

THE ORGANIZATION CHANGED ITS NAME FROM CENTER FOR COMPETITIVE POLITICS TO  
INSTITUTE FOR FREE SPEECH. THE ARTICLES OF INCORPORATION AND BYLAWS WERE  
CHANGED TO ACCOMODATE THE NAME CHANGE ACCORDINGLY.

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

NO SUCH COMMITTEES EXISTED.

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

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

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

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

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

Schedule O (Form 990 or 990-EZ) (2016)

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

OR POTENTIAL CONFLICT, ANY MEMBER OF THE BOARD OF DIRECTORS WHO MAY HAVE A CONFLICT IS RECUSED FROM RESOLVING THE CONFLICT OR POTENTIAL CONFLICT.

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

THE PRESIDENT'S COMPENSATION IS NEGOTIATED WITH THE CHAIRMAN, AND APPROVED BY THE BOARD. COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT.

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

CA, CT, IL, NJ, NY, AL, FL, MA, MD, MN, NC, TN, WA, PA, OK, SC, RI, KS, OR, NH, UT, VA

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

THE ORGANIZATION'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE.

FORM 990, PART IX, LINE 11G, OTHER FEES:

PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	208,491.
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MANAGEMENT AND GENERAL EXPENSES	11,250.
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FUNDRAISING EXPENSES	14,735.
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TOTAL EXPENSES	234,476.
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TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	234,476.
--	----------

FORM 990, PART XII, LINE 2C

THE PROCESS DID NOT CHANGE FROM THE PRIOR YEAR. THE BOARD OF DIRECTORS IS RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT OF THE INDEPENDENT AUDIT.

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

## CASES IN LITIGATION PART 1

DURING 2016, THE INSTITUTE FOR FREE SPEECH'S NAME WAS THE CENTER FOR COMPETITIVE POLITICS. REFERENCES BELOW TO THE CENTER FOR COMPETITIVE POLITICS, CENTER, OR CCP REFER TO THE INSTITUTE FOR FREE SPEECH AS IT WAS NAMED DURING 2016.

## CALZONE V. MISSOURI ETHICS COMMISSION

CAN A STATE GOVERNMENT FINE YOU SIMPLY FOR TALKING TO STATE LEGISLATORS? THAT IS THE QUESTION AT THE CENTER OF CALZONE V. MISSOURI ETHICS COMMISSION (MEC).

IN AUGUST 2016, CCP TOOK THE CASE OF RON CALZONE, A CITIZEN ACTIVIST IN THE STATE OF MISSOURI. SOME LEGISLATORS AND LOBBYISTS IN THE STATE ARE ATTEMPTING TO SILENCE MR. CALZONE, WHO HAS FOR MANY YEARS ADVOCATED FOR INDIVIDUAL LIBERTY, FREE MARKETS, AND CONSTITUTIONALLY LIMITED GOVERNMENT. UNFORTUNATELY, AS MR. CALZONE SAYS, "MY ACTIVISM HAS MADE SOME POWERFUL ENEMIES-MAYBE HIGH-PAID LOBBYISTS DON'T LIKE HAVING TO EXPLAIN TO THEIR CLIENTS WHY AVERAGE CITIZENS, USING NOTHING MORE THAN FACTS, REASON AND SPEECH, BEAT THEM AT THEIR OWN GAME TIME AND AGAIN." CALZONE SAYS HE HAS "ANGERED POWERFUL LEGISLATORS BY OPPOSING THEM WHEN THEY WERE TRYING TO ADVANCE UNCONSTITUTIONAL BILLS OR IGNORE CONSTITUTIONAL LIMITS ON THEIR POWER."

MR. CALZONE'S DIFFICULTIES WITH STATE REGULATORS BEGAN ON ELECTION DAY IN 2014, WHEN THE SOCIETY OF GOVERNMENT CONSULTANTS, A LOBBYIST GUILD IN MISSOURI, FILED A COMPLAINT WITH THE MISSOURI ETHICS COMMISSION. THE

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COMPLAINT CLAIMED THAT, WHEN MR. CALZONE SPOKE WITH LEGISLATORS DURING HIS ADVOCACY, HE WAS ACTING AS A PAID LOBBYIST - AND THAT HIS FAILURE TO REGISTER AS A LOBBYIST WITH THE STATE WAS AGAINST THE LAW, SUBJECTING HIM TO FINES AND POSSIBLY EVEN JAIL TIME.

CCP'S LEGAL TEAM HAS STEPPED IN TO DEFEND MR. CALZONE AGAINST THESE CHARGES, REPRESENTING CALZONE IN SEPTEMBER WHEN HIS CASE CAME BEFORE THE MISSOURI ETHICS COMMISSION. THE ETHICS COMMISSION HAS ARGUED THAT BECAUSE MR. CALZONE HAS PUBLICLY MENTIONED HIS INVOLVEMENT WITH MISSOURI FIRST - A NONPROFIT ORGANIZATION WITH NO FINANCIAL RESOURCES - HE MUST REGISTER AS A LOBBYIST AND LIST MISSOURI FIRST AS THE ORGANIZATION FOR WHICH HE IS SPEAKING.

REGISTERED LOBBYISTS MUST PAY A REGISTRATION FEE AND REGULARLY SUBMIT REPORTS DETAILING ALL OF THE WAYS IN WHICH THEY HAVE ATTEMPTED TO INFLUENCE LEGISLATION. NOT ONLY DOES THE REGISTRATION REQUIREMENT PUT AN IMPERMISSIBLE CONDITION ON A CITIZEN'S CONSTITUTIONALLY-PROTECTED FREEDOM OF SPEECH, IT ALSO PUTS SPEAKERS AT RISK OF HUGE FINES - AND POTENTIAL CRIMINAL PENALTIES - IF THE REQUIRED REPORTS ARE DEEMED INCOMPLETE.

WE BELIEVE THAT THE MISSOURI ETHICS COMMISSION'S CLAIM IS THANKFULLY NOT THE LAW IN MISSOURI, AND WOULD BE UNCONSTITUTIONAL IF IT WERE. NEITHER MISSOURI FIRST NOR ANY OTHER ORGANIZATION HAS EVER DESIGNATED MR. CALZONE AS A LOBBYIST, OR PAID HIM AT ALL FOR THE COMMUNICATION AT ISSUE IN THIS CASE. WE ARE CONFIDENT THAT THE COURTS WILL VINDICATE MR. CALZONE'S CLEAR CONSTITUTIONAL RIGHT TO ENGAGE IN UNCOMPENSATED CONVERSATION WITH OFFICIALS CONCERNING THE LAWS THAT WILL GOVERN THIS

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STATE.

ON APRIL 19, 2016, THE NINETEENTH JUDICIAL CIRCUIT COURT OF MISSOURI ISSUED A PRELIMINARY ORDER OF PROHIBITION AND ORDERED THE STATE TO CEASE ALL ACTION IN THE MATTER. ON SEPTEMBER 23, 2016, THE ORDER WAS MADE PERMANENT. THE STATE HAS APPEALED.

ON OCTOBER 21, 2016, A LAWSUIT WAS FILED IN THE U.S. DISTRICT COURT FOR WESTERN DISTRICT OF MISSOURI. TO PREVENT CONTINUED VIOLATIONS OF CALZONE'S FIRST AMENDMENT RIGHT TO "PETITION THE GOVERNMENT FOR A REDRESS OF GRIEVANCES," THE SUIT ASKS THE FEDERAL COURT TO PERMANENTLY ORDER THE MEC TO STOP ITS "ENFORCEMENT OF AN UNCONSTITUTIONAL LAW."

THE FILING WITH THE FEDERAL COURT NOTES THAT "AN UNTOLD NUMBER OF AMERICANS EXERCISE THIS RIGHT EVERY DAY, WHETHER BY WRITING LETTERS TO MEMBERS OF THE STATE AND FEDERAL LEGISLATURE, CALLING OR EMAILING A REPRESENTATIVE, APPEARING IN-PERSON OR IN A GROUP IN A LEGISLATIVE OFFICE, TESTIFYING BEFORE LEGISLATIVE COMMITTEES, OR EVEN ASKING A QUESTION AT A TOWN HALL MEETING TO PERSUADE ELECTED OFFICIALS CONCERNING PUBLIC POLICY AND PROVIDE THEM WITH INFORMATION."

"NEVERTHELESS, BY APPLYING THE LAW AGAINST PERSONS THAT MERELY TALK TO MEMBERS OF THE GENERAL ASSEMBLY, WITHOUT RECEIVING ANY COMPENSATION AND WITHOUT EXPENDING ANY MONEY ON MEMBERS OR THEIR STAFF, DEFENDANTS HAVE THREATENED THE FIRST AMENDMENT RIGHTS OF ANYONE WHO APPROACHES A MISSOURI LEGISLATOR OR STAFFER TO DISCUSS POLICY AND DOES SO WITHOUT PAY. IN DOING SO, THE ETHICS COMMISSION HAS RUN AFOUL OF THE FIRST AMENDMENT."

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

## CASES IN LITIGATION PART 2

CENTER FOR COMPETITIVE POLITICS V. BECERRA

AS IN MOST OTHER STATES, CHARITIES SOLICITING CONTRIBUTIONS IN  
CALIFORNIA ARE REQUIRED TO REGISTER WITH THE STATE. EACH YEAR,  
REGISTERED CHARITIES ARE REQUIRED TO FILE A COPY OF THEIR IRS FORM 990  
TAX RETURNS WITH THE CALIFORNIA ATTORNEY GENERAL'S OFFICE AS A  
CONDITION FOR MAINTAINING THEIR CONSTITUTIONALLY PROTECTED LEGAL  
ABILITY TO SOLICIT CONTRIBUTIONS IN THE STATE. ON SCHEDULE B OF THE  
FORM 990, CHARITIES ARE REQUIRED TO REPORT TO THE IRS THE NAMES,  
ADDRESSES, AND AMOUNTS OF ALL DONORS WHO HAVE GIVEN EITHER AT LEAST  
\$5,000 OR MORE THAN 2% OF THE ORGANIZATION'S TOTAL REVENUE DURING THE  
YEAR. THE SCHEDULE B IS SUBMITTED TO THE IRS ON A CONFIDENTIAL BASIS  
AND, UNDER FEDERAL LAW, THE AGENCY IS PROHIBITED FROM RELEASING THIS  
INFORMATION TO ANYONE - INCLUDING STATE OFFICIALS. SIMILAR PRIVACY  
PROTECTIONS DO NOT EXIST UNDER CALIFORNIA'S AND MANY OTHER STATE'S  
LAWS.

HISTORICALLY, THE CALIFORNIA ATTORNEY GENERAL HAS NOT REQUIRED  
REGISTERED CHARITIES TO FILE A COPY OF THEIR CONFIDENTIAL, UNREDACTED  
FORM 990 SCHEDULE B DONOR LISTS WITH THE STATE. THE ATTORNEY GENERAL  
ONLY BEGAN DEMANDING THIS INFORMATION IN RECENT YEARS, AND THE SUDDEN  
DEMANDS DID NOT ARISE FROM ANY CHANGES IN, AND ARE NOT SPECIFICALLY  
AUTHORIZED BY, THE STATE'S LAWS AND REGULATIONS. THE ATTORNEY GENERAL

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ALSO HAS NOT CITED ANY RECENT CHANGE IN CIRCUMSTANCES WARRANTING THESE DEMANDS. BECAUSE THE ATTORNEY GENERAL IS NOT LEGALLY ENTITLED TO THIS INFORMATION AND HAS NO GOOD REASON FOR HAVING IT, THE CENTER FOR COMPETITIVE POLITICS (CCP) FILED SUIT TO STOP THIS PRACTICE.

WE ARGUE THAT THE CALIFORNIA ATTORNEY GENERAL'S DEMANDS FOR OUR DONOR INFORMATION IS AN INFRINGEMENT OF CCP AND ITS DONORS' FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION. DONORS WHO MAY NOT NECESSARILY WISH TO SPEAK ON THEIR OWN ABOUT AN ISSUE MAY CHOOSE TO EXERCISE THEIR RIGHT TO SPEAK BY GIVING TO AN ORGANIZATION TO SPEAK ON THEIR BEHALF. THIS IS PARTICULARLY TRUE FOR UNPOPULAR OR CONTROVERSIAL ISSUES - PRECISELY THE TYPE OF SPEECH FOR WHICH THE FIRST AMENDMENT'S PROTECTIONS ARE MOST IMPORTANT. DONORS TO AN ORGANIZATION ALSO ASSOCIATE WITH EACH OTHER FOR THE PURPOSE OF MAKING THEIR VOICES LOUDER AND MORE EFFECTIVE.

DONORS MUST BE FREE TO GIVE TO ANY LAWFUL CAUSE OF THEIR CHOOSING WITHOUT GOVERNMENT INTRUSION. IF GOVERNMENT OFFICIALS ARE LOOKING OVER DONORS' SHOULDERS AND REVIEWING WHICH GROUPS THEY GIVE TO, THAT WILL CREATE A CHILLING EFFECT AND REDUCE DONORS' WILLINGNESS TO GIVE TO CERTAIN GROUPS, THEREBY REDUCING THEIR ABILITY TO SPEAK AND TO ASSOCIATE FREELY.

THE ATTORNEY GENERAL ALSO CLAIMS THAT THE DEFAULT RULE SHOULD BE FOR INDIVIDUAL CHARITIES OPPOSING DEMANDS FOR THEIR DONOR INFORMATION TO DEMONSTRATE THAT THEY WILL FACE PARTICULARIZED HARM FROM TURNING THE DATA OVER TO THE GOVERNMENT. IN EFFECT, THIS CREATES A CATCH-22, IN WHICH ORGANIZATIONS AND THEIR DONORS CAN CLAIM AN EXEMPTION TO HARM

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ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT

ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST UNFORESEEABLE FUTURE HARMS. THE FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A RULE THAT ONLY LOOKS BACKWARD.

SUCCESS IN THIS CASE WILL PROTECT THE GENERAL PUBLIC'S FIRST AMENDMENT RIGHT TO FREE SPEECH. IT WILL ALSO PROTECT THE PRIVACY OF DONORS TO CHARITABLE ORGANIZATIONS, WHICH WILL ENCOURAGE THE PUBLIC TO GIVE GENEROUSLY TO SUPPORT THE CHARITABLE MISSIONS OF A WIDE VARIETY OF ORGANIZATIONS.

CASES IN LITIGATION PART 3

COALITION FOR SECULAR GOVERNMENT V. WILLIAMS

THIS CASE ASKED FOR DECLARATORY AND INJUNCTIVE RELIEF UNDER THE FIRST AND FOURTEENTH AMENDMENTS CONCERNING COLORADO'S REGULATION OF A NONPROFIT ORGANIZATION AND ITS DISTRIBUTION OF A PUBLIC POLICY PAPER.

COLORADO RESIDENT DIANA HSIEH, A DOCTOR OF PHILOSOPHY, ORGANIZED THE NONPROFIT COALITION FOR SECULAR GOVERNMENT (CSG) WITH HER FRIEND ARI ARMSTRONG IN ORDER TO PROMOTE A SECULAR UNDERSTANDING OF INDIVIDUAL RIGHTS, INCLUDING FREEDOM OF CONSCIENCE AND THE SEPARATION OF CHURCH AND STATE. BECAUSE OF UNCONSTITUTIONALLY VAGUE STATE LAWS, CONFUSION AS TO WHAT CONSTITUTES POLITICAL SPEECH AND WHAT IS COVERED UNDER A PRESS EXEMPTION, AND A REFUSAL BY THE STATE TO ABIDE BY A FEDERAL COURT ORDER, HSIEH AND CSG HAVE FOUND IT NEARLY IMPOSSIBLE TO CARRY OUT THE ACTIVITIES OF A SMALL NONPROFIT GROUP WITHOUT FEAR OF RUNNING AFOUL OF COMPLEX COLORADO CAMPAIGN FINANCE LAWS.

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THIS LITIGATION SEEKS TO PROTECT SMALL ISSUE-FOCUSED ORGANIZATIONS LIKE CSG FROM BEING LADEN WITH THE BURDENS OF CAMPAIGN FINANCE DISCLOSURE THAT SERVES NO LEGITIMATE PURPOSE, AND CHALLENGES THE CONSTITUTIONALITY OF COLORADO'S "ISSUE COMMITTEE" DEFINITION AND REGULATIONS.

THE COALITION WON THEIR CHALLENGE IN DISTRICT COURT, WITH THE JUDGE WRITING THAT "ANY 'INFORMATIONAL INTEREST' THE GOVERNMENT HAS IN MANDATING CONTRIBUTION AND EXPENDITURE DISCLOSURES [IS] SO MINIMAL AS TO BE NONEXISTENT [IN THIS CASE], AND CERTAINLY INSUFFICIENT TO JUSTIFY THE BURDENS COMPLIANCE IMPOSES ON MEMBERS' CONSTITUTIONAL FREE SPEECH AND ASSOCIATION RIGHTS." THE RULING PROVISIONALLY AWARDED ATTORNEY'S FEES AS THE PREVAILING PARTY UNDER 42 U.S.C. 1983 AND 1988. THE RULING WAS AFFIRMED BY THE TENTH CIRCUIT COURT OF APPEALS, THE STATE PETITIONED THE U.S. SUPREME COURT FOR REVIEW OF THE DECISION, BUT THE PETITION WAS DENIED ON OCTOBER 3, 2016.

THE CASE WAS FORMALLY CLOSED ON APRIL 7, 2017 AFTER COLORADO PAID \$220,000 IN ATTORNEY'S FEES. AFTER THE LOWER COURT RULINGS, THE STATE PASSED A NEW LAW TO FIX THE DEFECT IDENTIFIED BY THE COURTS. NOW GROUPS LIKE CSG ONLY NEED TO FILE ONE SHORT FORM UNTIL THEY SPEND MORE THAN \$5,000.

SUCCESS IN THIS CASE PROTECTED THE GENERAL PUBLIC'S FIRST AMENDMENT RIGHT TO FREE SPEECH.

CASES IN LITIGATION PART 4

DELAWARE STRONG FAMILIES V. DENN

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THIS CASE PRESENTED A FIRST AMENDMENT CHALLENGE TO DELAWARE STATE REGISTRATION AND REPORTING REQUIREMENTS AS APPLIED TO A NONPROFIT ORGANIZATION'S NONPARTISAN VOTER GUIDE THAT WAS PREPARED ACCORDING TO THE GUIDELINES REQUIRED UNDER IRS RULES.

SHOULD THE STATE HAVE THE POWER TO REGULATE GROUPS THAT PUBLISH NONPARTISAN VOTER GUIDES IN THE SAME WAY THAT IT REGULATES CANDIDATE COMMITTEES, POLITICAL PARTIES, AND PACS? THAT WAS THE ISSUE AT STAKE IN DELAWARE STRONG FAMILIES V. ATTORNEY GENERAL OF DELAWARE, A CASE THAT CHALLENGED A RECENTLY PASSED STATE LAW (THE DELAWARE ELECTIONS DISCLOSURE ACT) THAT VIOLATES THE FIRST AMENDMENT BY PLACING UNCONSTITUTIONAL BURDENS ON GROUPS THAT PUBLISH NONPARTISAN VOTER GUIDES.

ON APRIL 8, 2014, A FEDERAL JUDGE GRANTED OUR MOTION FOR A PRELIMINARY INJUNCTION TO BAR ENFORCEMENT OF THE LAW AGAINST DELAWARE STRONG FAMILIES (DSF). IN HER RULING, THE JUDGE WROTE THAT "THERE IS NO CASE THAT PURPORTS TO ADDRESS DISCLOSURE REQUIREMENTS WITH THE BREADTH" OF THE DELAWARE LAW. THE COURT CONCLUDED THAT "THE RELATION BETWEEN THE PERSONAL INFORMATION COLLECTED AND THE PRIMARY PURPOSE OF THE [LAW] IS TOO TENUOUS TO PASS CONSTITUTIONAL MUSTER" AND BARRED THE STATE FROM REQUIRING THE GROUP TO FILE DONOR DISCLOSURE REPORTS.

UNFORTUNATELY, ON JULY 16, 2015, THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT RULED AGAINST OUR CLIENT. WE ASKED THE ENTIRE THIRD CIRCUIT TO RECONSIDER THE RULING. AS WE EXPECTED, IT DECLINED, BUT TWO JUDGES SUPPORTED THE MOTION TO RECONSIDER. WE APPEALED THE CASE TO THE

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U.S. SUPREME COURT AND ON JUNE 28, 2016, THE U.S. SUPREME COURT DECLINED TO HEAR THE APPEAL. JUSTICE CLARENCE THOMAS WROTE A SIX-PAGE DISSENT, WHICH IS HIGHLY UNUSUAL WHEN THE COURT DENIES REVIEW. JUSTICE SAMUEL ALITO ALSO INDICATED THAT HE WOULD HAVE GRANTED REVIEW.

AS WRITTEN, THE LAW APPEARS TO REQUIRE GROUPS TO CHOOSE BETWEEN PUBLISHING INFORMATION ON CANDIDATES AND VIOLATING THE PRIVACY OF THEIR SUPPORTERS WHO MIGHT CONTRIBUTE AS LITTLE AS \$9 A MONTH. AS A RESULT OF THE LAW, DELAWAREANS WILL FIND IT MORE DIFFICULT TO OBTAIN INFORMATION ABOUT ELECTED OFFICIALS AND CANDIDATES.

A VICTORY WOULD HAVE PROTECTED ON A NATIONAL BASIS NONPARTISAN POLITICAL SPEECH THAT DOES NOT ADVOCATE FOR OR AGAINST ANY CANDIDATE FROM STATE REGULATION.

#### CASES IN LITIGATION PART 5

HOLMES ET AL. V. FEDERAL ELECTION COMMISSION

THIS CASE RAISES AN AS-APPLIED FIRST AMENDMENT CHALLENGE TO A LAW THAT OFTEN ALLOWS CONGRESSIONAL INCUMBENTS TO RAISE TWICE AS MUCH FROM CONTRIBUTORS TO SPEND ON THEIR GENERAL ELECTION CAMPAIGNS AS COMPARED TO CHALLENGERS.

FEDERAL CAMPAIGN FINANCE LAWS LIMIT CAMPAIGN CONTRIBUTIONS TO CANDIDATES TO \$2,700 FOR THE PRIMARY ELECTION AND \$2,700 FOR THE GENERAL ELECTION. HOWEVER, DONATIONS OF \$5,400 ARE PERMITTED THROUGH THE DAY OF THE PRIMARY, THOUGH ONLY HALF THAT AMOUNT CAN BE SPENT ON THE PRIMARY RACE. INCUMBENTS, WHO RARELY FACE A COMPETITIVE PRIMARY,

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CAN RAISE UP TO \$5,400 IN A SINGLE CONTRIBUTION OVER A MUCH LONGER TIME PERIOD THAN MOST CHALLENGERS AND OFTEN SPEND IT ALL ON THE GENERAL ELECTION. A CHALLENGER, ON THE OTHER HAND, WILL USUALLY HAVE TO DEFEAT OPPONENTS IN THE PRIMARY ELECTION AND HAVE SCANT PRIMARY FUNDS LEFT TO SPEND ON THE NOVEMBER CONTEST. THE NEXT DAY, CHALLENGERS ARE HAMSTRUNG TO RAISING JUST \$2,700 PER DONOR FOR THE GENERAL ELECTION, EFFECTIVELY HALF THE AMOUNT RAISED FROM MANY DONORS BY INCUMBENTS FOR USE IN A GENERAL ELECTION CAMPAIGN. SUCCESS IN THIS CASE WILL PROTECT THE GENERAL PUBLIC'S FIRST AMENDMENT RIGHT TO FREE SPEECH.

ON APRIL 26, 2016, UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA CIRCUIT RULED THAT OUR CONSTITUTIONAL CHALLENGE MUST BE HEARD BY THE UNITED STATES COURT OF APPEALS SITTING EN BANC.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO ASSOCIATION, THE FIFTH AMENDMENT RIGHT TO EQUAL PROTECTION, OR BOTH.

#### CASES IN LITIGATION PART 6

#### INDEPENDENCE INSTITUTE V. FEDERAL ELECTION COMMISSION

THE INDEPENDENCE INSTITUTE WISHED TO RUN AN AD ASKING COLORADO SENATORS MARK UDALL AND MICHAEL BENNET TO SUPPORT A FEDERAL SENTENCING REFORM BILL. THE MCCAIN-FEINGOLD LAW EFFECTIVELY PREVENTS THE GROUP FROM RAISING MONEY FOR THE ADS.

FEDERAL LAW TREATS SPEECH ABOUT PUBLIC ISSUES AS CAMPAIGN SPEECH WHENEVER A CANDIDATE IS MENTIONED IN A BROADCAST AD WITHIN 60 DAYS OF THE GENERAL ELECTION. GROUPS MUST EITHER FILE PUBLIC REPORTS WITH

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PERSONAL DETAILS ABOUT DONORS WHO HAVE PROVIDED FUNDS FOR THE ADS, OR REFRAIN FROM SPEAKING. THE RESULT IS WHAT FIRST AMENDMENT ADVOCATES CALL A "CHILLING" EFFECT ON ADVOCACY, DEPRIVING THE PUBLIC OF IMPORTANT SPEECH ABOUT ISSUES OF PUBLIC IMPORTANCE.

DONORS AND SPEAKERS HAVE MANY REASONS TO PROTECT THEIR PRIVACY. SOME FEAR RETALIATION FROM GOVERNMENT OFFICIALS WHO DISAGREE WITH THEM. OTHERS FEAR PHYSICAL HARM OR THREATS TO THEMSELVES AND THEIR FAMILIES, VANDALISM TO THEIR PROPERTY, LOSS OF EMPLOYMENT, OR BOYCOTTS OF THEIR BUSINESS IF THEY SUPPORT UNPOPULAR VIEWS. SOME JUST VALUE THEIR PRIVACY, OR DON'T WANT THEIR CONTRIBUTIONS TO SPUR NUMEROUS REQUESTS FOR ASSISTANCE FROM OTHER GROUPS DISCUSSING OTHER ISSUES. NONETHELESS, FEDERAL LAW TRANSFORMS ISSUE SPEECH INTO CAMPAIGN SPEECH WHENEVER A CANDIDATE FOR OFFICE IS MENTIONED WITHIN TWO MONTHS OF THE GENERAL ELECTION. AS A RESULT, MANY GROUPS CHOOSE SILENCE OVER ADVOCACY.

THIS CASE PRESENTED AN AS-APPLIED FIRST AND FIFTH AMENDMENT CHALLENGE TO THE BIPARTISAN CAMPAIGN REFORM ACT'S PROVISIONS REQUIRING A NONPROFIT AIRING AN ADVERTISEMENT MENTIONING A CANDIDATE BEFORE AN ELECTION, BUT NEITHER SUPPORTING NOR OPPOSING THAT CANDIDATE, TO REGISTER WITH THE FEDERAL GOVERNMENT AND REPORT ITS DONORS. THE INSTITUTE SEEKS TO VINDICATE THE PUBLIC'S RIGHT TO SEEK OFFICIAL GOVERNMENT ACTION FROM OFFICEHOLDERS WITHOUT OPENING ITS BOOKS TO PUBLIC DISCLOSURE. SUCCESS IN THIS CASE WOULD HAVE INCREASED PROTECTIONS FOR THE PUBLIC'S FIRST AMENDMENT RIGHT TO FREE SPEECH. IT WOULD HAVE ALSO HELPED PROTECT THE PRIVACY OF DONORS TO CAUSES, WHICH WILL ENCOURAGE THE PUBLIC TO GIVE GENEROUSLY TO SUPPORT EFFORTS TO PROMOTE SOUND PUBLIC POLICIES.

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ON MARCH 1, 2016, THE UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA CIRCUIT RULED THAT OUR CONSTITUTIONAL CHALLENGE TO FEDERAL ELECTIONEERING COMMUNICATIONS DISCLOSURE REQUIREMENTS MUST BE HEARD BY A THREE-JUDGE DISTRICT COURT. THIS DECISION DIDN'T REACH THE MERITS OF OUR CASE - IT ORDERED THE LOWER COURT TO GIVE OUR CLIENTS THE THREE-JUDGE PANEL PROVIDED FOR BY THE LAW. AS SUCH, IT WAS A KEY PROCEDURAL VICTORY AND IT SETS AN IMPORTANT PRECEDENT IN THE D.C. CIRCUIT, WHERE NEARLY ALL FEDERAL CAMPAIGN FINANCE LAW CHALLENGES ARE BROUGHT.

IN A SIGN OF THIS CASE'S IMPORTANCE, BOB BAUER, A FORMER WHITE HOUSE COUNSEL WHO RUNS AN INFLUENTIAL BLOG ON CAMPAIGN FINANCE LAW, WROTE THAT THIS LAWSUIT "COULD PROVE TO BE HIGHLY SIGNIFICANT. TO DATE, THE [SUPREME] COURT HAS NOT BEEN CONFRONTED WITH WELL-ARGUED AS-APPLIED CHALLENGES THAT FORCE ITS ENGAGEMENT WITH THE HARDER QUESTIONS [ON DISCLOSURE ISSUES] THAT A SUIT LIKE INDEPENDENCE INSTITUTE RAISES."

ON NOVEMBER 3, 2016, THE THREE-JUDGE PANEL UPHELD THE LAW. AN APPEAL OF THE DECISION WAS FILED WITH THE U.S. SUPREME COURT ON DECEMBER 5, 2016. U.S. SENATOR MAJORITY LEADER MITCH MCCONNELL, THE U.S. CHAMBER OF COMMERCE, THE PHILANTHROPY ROUNDTABLE, THE STATE POLICY NETWORK AND 24 AFFILIATED STATE THINK TANKS, AND THE INSTITUTE FOR JUSTICE AND THE CATO INSTITUTE, AMONG OTHERS, FILED AMICUS BRIEFS URGING THE SUPREME COURT TO FULLY CONSIDER THE CASE. TEN FIRST AMENDMENT SCHOLARS ALSO FILED A JOINT BRIEF.

ON FEBRUARY 27, 2017, THE U.S. SUPREME COURT AFFIRMED WITHOUT COMMENT

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THE LOWER COURT'S RULING. THE COURT'S ORDER REFLECTS AGREEMENT WITH THE LOWER COURT'S RESULT, BUT NOT NECESSARILY ITS REASONING. THE ORDER DOES NOT INDICATE HOW ANY OF THE JUSTICES VOTED OR WHY.

## CASES IN LITIGATION PART 7

## INDEPENDENCE INSTITUTE V. WILLIAMS

THIS CASE RAISES SIMILAR QUESTIONS AS THE INDEPENDENCE INSTITUTE V. FEDERAL ELECTION COMMISSION CASE LISTED ABOVE, BUT CHALLENGES A SIMILAR STATE LAW. SUCCESS IN THIS CASE WOULD HAVE PROTECTED THE GENERAL PUBLIC'S FIRST AMENDMENT RIGHT TO FREE SPEECH.

ON FEBRUARY 4, 2016 THE TENTH CIRCUIT COURT OF APPEALS UPHELD THE DISTRICT COURT'S DECISION AGAINST THE PLAINTIFF IN INDEPENDENCE INSTITUTE V. WILLIAMS.

THE LITIGATION DID OBTAIN AN IMPORTANT CONCESSION. THE STATE AGREED THAT DONOR DISCLOSURE WOULD, AS NOTED BY THE TENTH CIRCUIT, "APPLY ONLY TO DONATIONS EARMARKED FOR ELECTIONEERING COMMUNICATIONS," PROTECTING GENERAL DONORS TO SUCH AN ORGANIZATION FROM BEING DISCLOSED. THIS LIMITATION WILL HELP PROTECT THE PRIVACY OF DONORS TO CAUSES, WHICH WILL ENCOURAGE THE PUBLIC TO GIVE GENEROUSLY TO SUPPORT EFFORTS TO PROMOTE SOUND PUBLIC POLICIES.

## CASES IN LITIGATION PART 8

## LAKE TRAVIS CITIZENS COUNCIL V. ASHLEY

ON MARCH 14, 2016, THE UNITED STATES DISTRICT COURT FOR THE WESTERN

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DISTRICT OF TEXAS AUSTIN DIVISION DISMISSED A CASE WE HELPED BRING DUE TO A LACK OF STANDING. HOWEVER, THIS DECISION APPEARS TO GIVE A VICTORY TO OUR CLIENT.

LAKE TRAVIS CITIZENS COUNCIL (LTCC) IS A SMALL NONPROFIT CORPORATION LOCATED IN TRAVIS COUNTY, TEXAS. IN 2014, LTCC SOUGHT TO FULFILL ITS MISSION BY RUNNING A SERIES OF FACEBOOK ADS, EACH COSTING NO MORE THAN A FEW HUNDRED DOLLARS, NONE OF WHICH EXPRESSLY ADVOCATED FOR ANY CANDIDATE. EACH OF THE ADS WAS GENUINE ISSUE SPEECH, BUT BECAUSE OF TEXAS'S OVERBROAD DEFINITIONS REGARDING THE REGULATION OF CAMPAIGN ADS, LTCC REASONABLY FEARED THAT THE TEXAS ETHICS COMMISSION (TEC) WOULD ATTEMPT TO REGULATE THE ORGANIZATION AND ITS COMMUNICATIONS AS POLITICAL SPEECH.

IN THE LITIGATION, THE TEC TOLD THE COURT THAT LTCC WOULD NOT BE REGULATED AS A POLITICAL COMMITTEE BECAUSE, AS NOTED BY THE COURT, "IT IS A NONPROFIT CORPORATION AND THEREFORE TREATED AS A SINGULAR PERSON, NOT A GROUP OF PERSONS, UNDER THE TEXAS ELECTION CODE." WHILE THIS STRIKES US AS AN ODD READING OF THE LAW, IT APPEARS TO INSULATE LTCC FROM BEING CLASSIFIED BY THE TEC AS A POLITICAL COMMITTEE, AND MAY HELP SIMILARLY SITUATED GROUPS TO AVOID ENFORCEMENT PROCEEDINGS.

THIS INTERPRETATION PROTECTS THE FIRST AMENDMENT SPEECH RIGHTS OF SIMILAR ADVOCACY GROUPS.

CASES IN LITIGATION PART 9

PATRIOTIC VETERANS V. INDIANA

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THIS CASE POSED AN AS-APPLIED FIRST AMENDMENT CHALLENGE TO AN INDIANA STATUTE PROHIBITING PRE-RECORDED TELEPHONE MESSAGES BEARING POLITICAL CONTENT. PRE-RECORDED PHONE CALLS ARE ONE OF THE MOST COST-EFFECTIVE WAYS A LOW-BUDGET CAMPAIGN CAN REACH VOTERS. THIS CASE IS NOT ABOUT REASONABLE RESTRICTIONS ON THE HOURS THAT SUCH CALLS MAY BE MADE OR THE ABILITY OF CITIZENS TO OPT OUT.

PLACING AN OUTRIGHT BAN ON POLITICAL SPEECH DEPRIVES INDIANA RESIDENTS OF POLITICAL INFORMATION THAT MANY WANT TO RECEIVE. INDIANA'S LAW DOES NOT LIMIT PHONE CALLS, OR EVEN THE HOURS THEY MAY BE MADE - IT MERELY MAKES THEM MORE EXPENSIVE. THE LAW ALLOWS OTHER MESSAGES NOT CONTAINING POLITICAL CONTENT.

ON SEPTEMBER 27, 2011, THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF INDIANA RULED IN FAVOR OF OUR CLIENT, SAYING THAT THE FEDERAL TELEPHONE CONSUMER PROTECTION ACT PREEMPTED THE INDIANA LAW. THE STATE APPEALED, AND ON NOVEMBER 21, 2013, THE SEVENTH CIRCUIT COURT OF APPEALS REVERSED THE DECISION AND REMANDED THE DISTRICT COURT TO CONSIDER THE FIRST AMENDMENT ARGUMENTS. ON APRIL 7, 2016, THE DISTRICT COURT RULED AGAINST THE FIRST AMENDMENT CLAIMS IN THE LITIGATION. THAT DECISION WAS AFFIRMED BY THE SEVENTH CIRCUIT COURT OF APPEALS ON JANUARY 3, 2017. A PETITION FOR REVIEW WAS FILED WITH THE U.S. SUPREME COURT ON APRIL 3, 2017. THE PETITION WAS DENIED ON JUNE 26, 2017.

SUCCESS IN THIS CASE WOULD HAVE INCREASED THE PROTECTIONS FOR THE PUBLIC'S FIRST AMENDMENT RIGHT TO FREE POLITICAL SPEECH. KEEPING SUCH A MEANS OF COMMUNICATIONS AVAILABLE WOULD HAVE BEEN ESPECIALLY IMPORTANT

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# CASES IN LITIGATION PART 10

THE NOVEMBER TEAM, ET AL., V. JOINT COMMISSION ON PUBLIC ETHICS

THE NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS (JCOPE) ISSUED A  
FINAL ADVISORY OPINION IN JANUARY 2016 THAT WOULD EXPAND THE DEFINITION  
OF "LOBBYING." THAT OPINION REQUIRED ALL PUBLIC RELATIONS FIRMS TO  
REGISTER AS LOBBYISTS IF THEY COMMUNICATE WITH THE MEDIA IN RELATION TO  
ANY PUBLIC POLICY ISSUE OR ATTEMPT TO PLACE AN EDITORIAL THAT WOULD  
HELP TO SPREAD A CLIENT'S MESSAGE ON PUBLIC POLICY. SUCH REGISTRATION  
IS A CLEAR VIOLATION OF BOTH INDIVIDUAL AND PRESS RIGHTS UNDER THE  
FIRST AMENDMENT.

THE CENTER FOR COMPETITIVE POLITICS REPRESENTED THE PLAINTIFFS IN THE  
CASE, WHICH INCLUDE SOME OF NEW YORK'S MOST PROMINENT PUBLIC RELATIONS  
FIRMS OF ALL IDEOLOGICAL PERSUASIONS AND SIZES: THE NOVEMBER TEAM,  
INC., ANAT GERSTEIN INC., BERLINROSEN PUBLIC AFFAIRS, LTD., RISA HELLER  
COMMUNICATIONS LLC, AND MERCURY LLC. THE FILINGS IN THE CASE INCLUDE  
SWORN DECLARATIONS FROM THREE LEADING PUBLIC RELATIONS TRADE  
ASSOCIATIONS: THE PUBLIC RELATIONS SOCIETY OF AMERICA, PR COUNCIL, AND  
ARTHUR W. PAGE SOCIETY.

AS THE OPENING BRIEF CLEARLY STATES, "[THIS COMPLAINT] RAISES THE  
SIMPLE QUESTION WHETHER A STATE AGENCY CAN, CONSISTENT WITH THE FIRST  
AMENDMENT, DECLARE THAT PRIVATE COMMUNICATIONS WITH THE PRESS  
CONSTITUTE 'LOBBYING,' AND THEN MANDATE PERSONS WHO SO COMMUNICATE TO

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SUBMIT TO A BURDENSOME REGULATORY REGIME THAT EXPOSES THEM TO CRIMINAL PROSECUTION OR FINES FOR NON-COMPLIANCE. THE ANSWER, EMPHATICALLY, IS 'NO.' "

THE CASE WAS FILED ON MARCH 8, 2016 IN U.S. DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK. ON AUGUST 24, 2016, GOVERNOR ANDREW CUOMO SIGNED A BILL INTO LAW THAT EXEMPTED SOME OF THE COMMUNICATIONS FROM THE JCOPE OPINION. AFTER THE NEW LAW TOOK EFFECT, THE JUDGE ORDERED ADDITIONAL BRIEFS. ON JANUARY 11, 2017, JUDGE LORNA SCHOFIELD RULED THAT HER COURT WOULD ABSTAIN "IN THIS CASE, BUT RETAINS JURISDICTION PENDING A DETERMINATION BY A STATE COURT AS TO THE MEANING OF THE CHALLENGED STATE REGULATION." SHE NOTED THAT THE LAW AND JCOPE REGULATIONS AND OPINIONS WERE "UNCLEAR" AND "SUBJECT TO MULTIPLE, CONTRADICTORY INTERPRETATIONS" AND EVEN "INTERNALLY INCONSISTENT."

AFTER AN APPEAL WAS FILED WITH THE U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT, JCOPE AGREED IN PRINCIPLE TO CHANGE ITS REGULATIONS THAT REQUIRED PUBLIC RELATIONS PROFESSIONALS TO REGISTER AS LOBBYISTS. IN RESPONSE, THE PARTIES IN THE LITIGATION AGREED TO WITHDRAW THE LAWSUIT. THE APPEALS COURT ACCEPTED THE WITHDRAWAL WITHOUT PREJUDICE. THAT MEANS WE COULD REOPEN THE CASE AGAINST JCOPE IF THE AGENCY FAILS TO REVISE THE CHALLENGED REGULATIONS TO COMPLY WITH THE FIRST AMENDMENT.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO FREE SPEECH AND FREEDOM OF THE PRESS.

CASES IN LITIGATION PART 11

UTAH TAXPAYERS ASSOCIATION V. COX

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ON NOVEMBER 17, 2015, THE CENTER FILED A LAWSUIT TO DECLARE UNCONSTITUTIONAL A RECENT UTAH LAW REQUIRING NONPROFITS THAT ENGAGE IN ADVOCACY TO REPORT THE PRIVATE INFORMATION OF THEIR SUPPORTERS TO THE GOVERNMENT. WE REPRESENTED THREE PLAINTIFFS IN THE CASE: THE UTAH TAXPAYERS ASSOCIATION, THE UTAH TAXPAYERS LEGAL FOUNDATION, AND THE LIBERTAS INSTITUTE.

THE LAWSUIT CHALLENGED UTAH HOUSE BILL 43, WHICH PASSED IN 2013. PLAINTIFFS ALLEGED THE LAW SUFFERS MANY OF THE SAME DEFECTS CONTAINED IN THE FEDERAL ELECTION CAMPAIGN ACT. THAT LAW'S REACH WAS LIMITED BY THE LANDMARK 1976 SUPREME COURT CASE BUCKLEY V. VALEO.

THE KEY DEFECT IN THE UTAH LAW IS THAT IT ATTEMPTS TO REGULATE ANY SPEECH "TO INFLUENCE OR TEND TO INFLUENCE, DIRECTLY OR INDIRECTLY" ANY VOTE.

MANY FORMS OF SPEECH ON LEGISLATIVE OR POLICY ISSUES MAY INDIRECTLY INFLUENCE HOW SOME PERSON MIGHT VOTE BUT, UNDER THIS LAW, IT IS FAR FROM CLEAR WHAT SPEECH WOULD TRIGGER REGULATED ACTIVITY AND WHAT WOULD NOT. GIVEN THE BREATHTAKING SCOPE OF THIS PROVISION, IT GREATLY CHILLS SPEECH ABOUT ANY PUBLIC POLICY MATTER AND IS CLEARLY UNCONSTITUTIONAL UNDER THE FIRST AMENDMENT.

THE LAW'S IMPACT IS WORSENERED AS ANY SPEECH COSTING MORE THAN \$750 IN A YEAR COULD TRIGGER BURDENSOME FILING REQUIREMENTS SIMILAR TO THOSE REQUIRED FOR CANDIDATES FOR OFFICE, MANDATING DETAILED DISCLOSURE OF DONORS WHO GIVE JUST OVER \$50.

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FOR EXAMPLE, IF THE ISSUE OF ABORTION WERE TO BECOME THE FOCUS OF DISCUSSION IN UTAH'S UPCOMING GOVERNOR'S RACE, OR IN A FUTURE BALLOT INITIATIVE, GROUPS LIKE UTAH'S PLANNED PARENTHOOD OR RIGHT TO LIFE CHAPTERS COULD BE FORCED TO DISCLOSE THEIR DONORS AND REGISTER WITH THE STATE BECAUSE THEY DISSEMINATE INFORMATION ABOUT ABORTION POLICY ON THEIR WEBSITE, EVEN IF THEY DON'T EXPLICITLY SEEK TO ENGAGE ON THE ISSUE IN THE CONTEXT OF AN ELECTION OR EVEN MENTION A CANDIDATE'S NAME.

UTAH'S HOUSE BILL 43 HAS ALREADY HAD A CHILLING EFFECT ON FREE SPEECH IN UTAH, WHICH IS EXACTLY WHY WE REPRESENTED THESE ORGANIZATIONS IN FEDERAL COURT. UTAH'S LAW IS SO OVERBROAD THAT OUR CLIENTS WERE CONCERNED THAT PARTICIPATING IN ANY PUBLIC DEBATE COULD DESTROY THE PRIVACY OF THEIR DONORS, MANY OF WHOM WOULD STOP MAKING DONATIONS AS A RESULT.

A FEDERAL JUDGE APPROVED A CONSENT DECREE ON JULY 14, 2016, WHICH SETTLED THIS LAWSUIT. HIS ORDER PREVENTS UTAH FROM ENFORCING A CAMPAIGN FINANCE LAW THAT VIOLATED THE FIRST AMENDMENT. ON AUGUST 11, 2016, THE SAME JUDGE APPROVED A \$125,000 ATTORNEY'S FEE AWARD IN THE CASE.

SUCCESS IN THIS CASE PROTECTED THE FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION.

CASES IN LITIGATION PART 12

HOWARD JARVIS TAXPAYERS ASSOCIATION V. BROWN

CAN STATE LEGISLATORS OVERTURN THE WILL OF THE PEOPLE IN ORDER TO

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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## INSTITUTE TAX-FINANCED CAMPAIGNS?

UNDER CALIFORNIA LAW, THE CENTER FOR COMPETITIVE POLITICS BELIEVES THE ANSWER IS CLEARLY NO. ON BEHALF OF THE HOWARD JARVIS TAXPAYERS ASSOCIATION AND RETIRED STATE SENATOR AND JUDGE QUENTIN L. KOPP, CCP JOINS THE CENTER FOR CONSTITUTIONAL JURISPRUDENCE AND BELL, MCANDREWS, AND HILTACHK, LLP IN A SUIT AGAINST CALIFORNIA FOR ENACTING A LAW THAT WOULD DO JUST THAT, IN VIOLATION OF THE STATE'S CONSTITUTION AND LAW.

IN 1974, VOTERS PASSED THE POLITICAL REFORM ACT OF 1974, VIA THE STATE'S ROBUST INITIATIVE PROCESS. IN 1988, THAT INITIATIVE WAS AMENDED, AGAIN BY VOTERS, BY PASSING PROPOSITION 73, WHICH PROHIBITED TAX DOLLARS TO BE USED FOR THE PURPOSE OF FUNDING POLITICIANS' CAMPAIGNS. IN 2000, AGAIN BY INITIATIVE, VOTERS REAFFIRMED THE BAN ON TAX-FINANCED CAMPAIGNS BY PASSING PROPOSITION 34. IN ORDER TO PROTECT STATE LEGISLATORS FROM TAMPERING WITH THE LAW, THIS INITIATIVE ALSO REVOKED THE ABILITY OF THE LEGISLATURE TO AMEND ANY PART OF THE POLITICAL REFORM INITIATIVE WITHOUT VOTER APPROVAL. CALIFORNIANS SPOKE CLEARLY - ANY CHANGES TO THE BAN ON TAX-FINANCED CAMPAIGNS NEEDS APPROVAL BY VOTERS, AND NOT JUST BY PASSAGE OF A BILL THROUGH THE LEGISLATURE.

BUT IN 2016, CALIFORNIA LEGISLATORS IGNORED THE VOTERS OF THEIR STATE. THEY PASSED, AND GOVERNOR JERRY BROWN SIGNED, SB 1107. THIS BILL THAT AMENDED THE POLITICAL REFORM ACT OF 1974 TO ALLOW TAX-FINANCED CAMPAIGNS AT THE STATE AND LOCAL LEVEL, IN DIRECT CONTRAVENTION OF THE LAW, THE CALIFORNIA CONSTITUTION, AND THE CLEARLY ESTABLISHED DESIRE OF VOTERS.

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THE HOWARD JARVIS TAXPAYERS ASSOCIATION (HJTA) IS A NONPROFIT ORGANIZATION THAT REPRESENTS CALIFORNIA TAXPAYERS IN THE COURTROOM. "GIVEN THE HIGH COST OF LITIGATION," THE ASSOCIATION EXPLAINS, "AN ORDINARY TAXPAYER IS RARELY IN A POSITION TO CHALLENGE THE VALIDITY OF AN ILLEGAL TAX LEVY." THE ILLEGAL PASSAGE OF SB 1107 IS ONE SUCH INSTANCE, AND HJTA IS FILING SUIT TO MAKE SURE THAT CALIFORNIAN'S TAX DOLLARS ARE NOT ILLEGALLY SENT TO POLITICAL CAMPAIGNS. THEY ARE JOINED IN THIS CASE BY QUENTIN L. KOPP, A CALIFORNIA CITIZEN, RETIRED JUDGE, AND AN ORIGINAL AUTHOR OF PROPOSITION 73, WHICH PROHIBITED THE LEGISLATURE FROM ENACTING TAX-FINANCED CAMPAIGNS.

SUCCESS IN THIS CASE WILL HELP PROTECT THE INITIATIVE PROCESS IN CALIFORNIA.



SCC888N  
(07/07)

COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION

ARTICLES OF AMENDMENT

**CHANGING THE NAME OF A VIRGINIA NONSTOCK CORPORATION**  
By Unanimous Consent of the Members or by the Directors Without Member Action

The undersigned, on behalf of the corporation set forth below, pursuant to § 13.1-888 of the Code of Virginia, executes these articles and states as follows:

1. The current name of the corporation is \_\_\_\_\_  
Center for Competitive Politics
2. The name of the corporation is changed to \_\_\_\_\_  
Institute for Free Speech
3. The foregoing amendment was adopted on October 12, 2017 (mark appropriate box):  
(date)

☐ By the unanimous consent of the members with voting rights.

**OR**

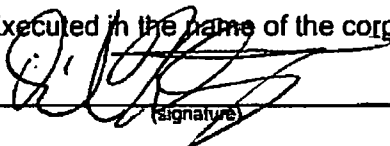
☒ By a vote of at least two-thirds of the directors in office. Member action on the amendment was not required because (mark appropriate box):

☒ There are no members;

**or**

☐ There are no members with voting rights.

Executed in the name of the corporation by:

  
(signature)

David Keating  
(printed name)

06465181  
(corporation's SCC ID no)

October 12, 2017  
(date)

President  
(corporate title)

703-894-6800  
(telephone number (optional))

*(The execution must be by the chairman or any vice-chairman of the board of directors, the president, or any other of its officers authorized to act on behalf of the corporation.)*

**PRIVACY ADVISORY:** Information such as social security number, date of birth, maiden name, or financial institution account numbers is NOT required to be included in business entity documents filed with the Office of the Clerk of the Commission. Any information provided on these documents is subject to public viewing.

**SEE INSTRUCTIONS ON THE REVERSE**

COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION

AT RICHMOND, OCTOBER 16, 2017

The State Corporation Commission has found the accompanying articles submitted on behalf of  
Institute for Free Speech (formerly Center for Competitive Politics )

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it  
is ORDERED that this

CERTIFICATE OF AMENDMENT

be issued and admitted to record with the articles of amendment in the Office of the Clerk of the  
Commission, effective October 16, 2017.

The corporation is granted the authority conferred on it by law in accordance with the articles,  
subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By

A handwritten signature in black ink, reading "Judith Williams Jagdmann". The signature is written in a cursive, flowing style.

Judith Williams Jagdmann  
Commissioner