

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493225021149

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

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

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

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)

Room/suite

124 S WEST STREET NO 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

124 S WEST STREET NO 201

ALEXANDRIA, VA 22314

D Employer identification number

20-3676886

E Telephone number

(703) 894-6800

G Gross receipts \$ 2,646,991

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) ( ) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW IFS 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

PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) . . . . .

4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) . . . . .

6 Total number of volunteers (estimate if necessary) . . . . .

7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .

7b Net unrelated business taxable income from Form 990-T, line 34 . . . . .

Revenue

8 Contributions and grants (Part VIII, line 1h) . . . . .

9 Program service revenue (Part VIII, line 2g) . . . . .

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) . . . . .

14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .

16b Total fundraising expenses (Part IX, column (D), line 25) ▶210,852

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12 . . . . .

Net Assets or Fund Balances

20 Total assets (Part X, line 16) . . . . .

21 Total liabilities (Part X, line 26) . . . . .

22 Net assets or fund balances Subtract line 21 from line 20 . . . . .

Prior Year

Current Year

2,179,4422,567,314

220,0000

27,74765,186

6,47114,491

2,433,6602,646,991

6,0004,000

00

1,259,2761,429,055

060,213

673,759613,024

1,939,0352,106,292

494,625540,699

Beginning of Current YearEnd of Year

3,421,5844,009,976

182,134229,827

3,239,4503,780,149

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

2019-08-13

Date

DAVID KEATING PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN P01203950

Firm's name ▶ RENNER AND COMPANY CPA PC

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2018)

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

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

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

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

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

If "Yes," describe these changes on Schedule O

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

|           |         |                      |                              |                 |
|-----------|---------|----------------------|------------------------------|-----------------|
| <b>4a</b> | (Code ) | (Expenses \$ 905,129 | including grants of \$ 4,000 | (Revenue \$ 0 ) |
|-----------|---------|----------------------|------------------------------|-----------------|

See Additional Data

|           |         |                      |                          |               |
|-----------|---------|----------------------|--------------------------|---------------|
| <b>4b</b> | (Code ) | (Expenses \$ 496,368 | including grants of \$ ) | (Revenue \$ ) |
|-----------|---------|----------------------|--------------------------|---------------|

See Additional Data

|           |         |                      |                          |               |
|-----------|---------|----------------------|--------------------------|---------------|
| <b>4c</b> | (Code ) | (Expenses \$ 395,399 | including grants of \$ ) | (Revenue \$ ) |
|-----------|---------|----------------------|--------------------------|---------------|

See Additional Data

|         |                |                          |                      |
|---------|----------------|--------------------------|----------------------|
| (Code ) | (Expenses \$ ) | including grants of \$ ) | (Revenue \$ 14,491 ) |
|---------|----------------|--------------------------|----------------------|

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

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

|                |                          |                      |
|----------------|--------------------------|----------------------|
| (Expenses \$ ) | including grants of \$ ) | (Revenue \$ 14,491 ) |
|----------------|--------------------------|----------------------|

**4e Total program service expenses** 1,796,896

**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)? If "Yes," complete Schedule A                                                                                                                                                                         | <b>1</b> Yes   |    |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?                                                                                                                                                                                                         | <b>2</b> Yes   |    |
| <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? If "Yes," complete Schedule C, Part I                                                                                                                      | <b>3</b>       | No |
| <b>4 Section 501(c)(3) organizations.</b><br>Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II                                                                                                           | <b>4</b> Yes   |    |
| <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? If "Yes," complete Schedule C, Part III                                                                               | <b>5</b>       | No |
| <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? If "Yes," complete Schedule D, Part I                                                    | <b>6</b>       | No |
| <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? If "Yes," complete Schedule D, Part II                                                                                            | <b>7</b>       | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III                                                                                                                                                         | <b>8</b>       | No |
| <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? If "Yes," complete Schedule D, Part IV             | <b>9</b>       | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V                                                                                                     | <b>10</b> Yes  |    |
| <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? If "Yes," complete Schedule D, Part VI                                                                                                                                                                       | <b>11a</b> Yes |    |
| <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? If "Yes," complete Schedule D, Part VII                                                                                                     | <b>11b</b> Yes |    |
| <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? If "Yes," complete Schedule D, Part VIII                                                                                                     | <b>11c</b>     | No |
| <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? If "Yes," complete Schedule D, Part IX                                                                                                                      | <b>11d</b>     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X                                                                                                                                                                                     | <b>11e</b> Yes |    |
| <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)? If "Yes," complete Schedule D, Part X                                                            | <b>11f</b> Yes |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII                                                                                                                                                        | <b>12a</b> Yes |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional                                                                           | <b>12b</b>     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E                                                                                                                                                                                                        | <b>13</b>      | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                             | <b>14a</b>     | No |
| <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? If "Yes," complete Schedule F, Parts I and IV | <b>14b</b>     | No |
| <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? If "Yes," complete Schedule F, Parts II and IV                                                                                                           | <b>15</b>      | No |
| <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? If "Yes," complete Schedule F, Parts III and IV                                                                                                     | <b>16</b>      | No |
| <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? If "Yes," complete Schedule G, Part I (see instructions)                                                                                            | <b>17</b> Yes  |    |
| <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? If "Yes," complete Schedule G, Part II                                                                                                                           | <b>18</b>      | No |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III                                                                                                                                                     | <b>19</b>      | No |
| <b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H                                                                                                                                                                                                             | <b>20a</b>     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                              | <b>20b</b>     |    |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II                                                                                            | <b>21</b>      | No |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III                                                                                                                | <b>22</b>      | No |

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

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

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

|                                                                                                                                                                             | Yes           | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----|
| <b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .                                                                            | <b>1a</b> 4   |    |
| <b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .                                                                          | <b>1b</b> 0   |    |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . | <b>1c</b> Yes |    |

|                                                                                                                                                                                                                                                                |  |           |    |            |     |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|----|------------|-----|----|
| <b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .                                                              |  | <b>2a</b> | 16 |            |     |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)                    |  |           |    | <b>2b</b>  | Yes |    |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .                                                                                                                                              |  |           |    | <b>3a</b>  | Yes |    |
| <b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .                                                                                                                                 |  |           |    | <b>3b</b>  | Yes |    |
| <b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . |  |           |    | <b>4a</b>  |     | No |
| <b>b</b> If "Yes," enter the name of the foreign country ▶ _____<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)                                                                         |  |           |    |            |     |    |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .                                                                                                                                      |  |           |    | <b>5a</b>  |     | No |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                      |  |           |    | <b>5b</b>  |     | No |
| <b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .                                                                                                                                                                          |  |           |    | <b>5c</b>  |     |    |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .                                    |  |           |    | <b>6a</b>  |     | No |
| <b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .                                                                                               |  |           |    | <b>6b</b>  |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                         |  |           |    |            |     |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .                                                                                             |  |           |    | <b>7a</b>  |     | No |
| <b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .                                                                                                                                             |  |           |    | <b>7b</b>  |     |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .                                                                                                        |  |           |    | <b>7c</b>  |     | No |
| <b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .                                                                                                                                                                           |  |           |    | <b>7d</b>  |     |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                       |  |           |    | <b>7e</b>  |     | No |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .                                                                                                                                |  |           |    | <b>7f</b>  |     | No |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .                                                                                                            |  |           |    | <b>7g</b>  |     |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .                                                                                                          |  |           |    | <b>7h</b>  |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b><br>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .                                                  |  |           |    |            |     |    |
|                                                                                                                                                                                                                                                                |  |           |    | <b>8</b>   |     |    |
| <b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .                                                                                                                                                         |  |           |    | <b>9a</b>  |     |    |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .                                                                                                                                           |  |           |    | <b>9b</b>  |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter                                                                                                                                                                                                               |  |           |    |            |     |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .                                                                                                                                                                    |  |           |    | <b>10a</b> |     |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities                                                                                                                                                           |  |           |    | <b>10b</b> |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter                                                                                                                                                                                                              |  |           |    |            |     |    |
| <b>a</b> Gross income from members or shareholders . . . . .                                                                                                                                                                                                   |  |           |    | <b>11a</b> |     |    |
| <b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .                                                                                                                |  |           |    | <b>11b</b> |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                          |  |           |    |            |     |    |
| <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year                                                                                                                                                                 |  |           |    | <b>12b</b> |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                                     |  |           |    |            |     |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O                                                       |  |           |    | <b>13a</b> |     |    |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .                                                                                   |  |           |    | <b>13b</b> |     |    |
| <b>c</b> Enter the amount of reserves on hand . . . . .                                                                                                                                                                                                        |  |           |    | <b>13c</b> |     |    |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .                                                                                                                                                |  |           |    | <b>14a</b> |     | No |
| <b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                   |  |           |    | <b>14b</b> |     |    |
| <b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .                       |  |           |    | <b>15</b>  |     | No |
| <b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .                                                                                   |  |           |    | <b>16</b>  |     | No |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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 | 1b | 2  | 3  | 4  | 5  | 6  | 7a  | 7b | 8a | 8b | 9  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|-----|----|----|----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year                                                                                                                                | 7  |    |    |    |    |    |    |     |    |    |    |    |
| 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             |    |    |    |    |    |    |    |     |    |    |    |    |
| <b>b</b> Enter the number of voting members included in line 1a, above, who are independent                                                                                                                                  |    | 6  |    |    |    |    |    |     |    |    |    |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?                                               |    |    | No |    |    |    |    |     |    |    |    |    |
| <b>3</b> 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? |    |    |    | No |    |    |    |     |    |    |    |    |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                                                                                                    |    |    |    |    | No |    |    |     |    |    |    |    |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?                                                                                                          |    |    |    |    |    | No |    |     |    |    |    |    |
| <b>6</b> Did the organization have members or stockholders?                                                                                                                                                                  |    |    |    |    |    |    | No |     |    |    |    |    |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?                                                                 |    |    |    |    |    |    |    | No  |    |    |    |    |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?                                                           |    |    |    |    |    |    |    |     | No |    |    |    |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following                                                                                    |    |    |    |    |    |    |    |     |    |    |    |    |
| <b>a</b> The governing body?                                                                                                                                                                                                 |    |    |    |    |    |    |    | Yes |    |    |    |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body?                                                                                                                                               |    |    |    |    |    |    |    |     | No |    |    |    |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O        |    |    |    |    |    |    |    |     |    |    |    | No |

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

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

## Section C. Disclosure

**17** List the States with which a copy of this Form 990 is required to be filed: GA, OK, KS, CA, MD, OR, WA, PA, TN, VA, MA, IL

**18** Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (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 124 S WEST STREET NO 201 ALEXANDRIA, VA 22314 (703) 894-6800

**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, or 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

| (A)<br>Name and Title                           | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                                 |                                                                                            | Individual trustee or director                                                                            | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |                                                                      |                                                                           |                                                                                               |
| (1) BRADLEY A SMITH<br>CHAIRMAN                 | 10 00                                                                                      | X                                                                                                         |                       | X       |              |                              |        | 66,000                                                               | 0                                                                         | 0                                                                                             |
| (2) JOHN SNIDER<br>TREASURER                    | 1 00                                                                                       | X                                                                                                         |                       | X       |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (3) HUNTER BATES<br>DIRECTOR                    | 1 00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (4) EDWARD H CRANE<br>DIRECTOR                  | 1 00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (5) CLETA MITCHELL<br>DIRECTOR                  | 1 00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (6) STEPHEN MODZELEWSKI<br>DIRECTOR             | 1 00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (7) ERIC O'KEEFE<br>DIRECTOR                    | 1 00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0                                                                    | 0                                                                         | 0                                                                                             |
| (8) DAVID KEATING<br>PRESIDENT                  | 40 00                                                                                      |                                                                                                           |                       | X       |              |                              |        | 153,479                                                              | 0                                                                         | 30,568                                                                                        |
| (9) ALLEN DICKERSON<br>SECRETARY/LEGAL DIRECTOR | 40 00                                                                                      |                                                                                                           |                       | X       |              |                              |        | 171,073                                                              | 0                                                                         | 16,400                                                                                        |
| (10) OWEN YEATES<br>ATTORNEY                    | 40 00                                                                                      |                                                                                                           |                       |         |              | X                            |        | 104,943                                                              | 0                                                                         | 13,998                                                                                        |
| (11) TYLER MARTINEZ<br>ATTORNEY                 | 40 00                                                                                      |                                                                                                           |                       |         |              | X                            |        | 103,333                                                              | 0                                                                         | 6,916                                                                                         |
| (12) ZACHARY MORGAN<br>ATTORNEY                 | 40 00                                                                                      |                                                                                                           |                       |         |              | X                            |        | 101,050                                                              | 0                                                                         | 12,758                                                                                        |
|                                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |

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

|                                                                |         |   |        |
|----------------------------------------------------------------|---------|---|--------|
| <b>1b Sub-Total</b>                                            |         |   |        |
| <b>c Total from continuation sheets to Part VII, Section A</b> |         |   |        |
| <b>d Total (add lines 1b and 1c)</b>                           | 699,878 | 0 | 80,640 |

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 ▶ 5

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

## Section B. Independent Contractors

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

| (A)                       | (B)                     | (C)          |
|---------------------------|-------------------------|--------------|
| Name and business address | Description of services | Compensation |
|                           |                         |              |
|                           |                         |              |
|                           |                         |              |
|                           |                         |              |

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

| Part VIII                                                                     |                                                             | Statement of Revenue                                                                                                       |                                                                                 |                                             |                                  |                                                             |        |
|-------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------|----------------------------------|-------------------------------------------------------------|--------|
| Check if Schedule O contains a response or note to any line in this Part VIII |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             |                                                                                                                            | (A)                                                                             | (B)                                         | (C)                              | (D)                                                         |        |
|                                                                               |                                                             |                                                                                                                            | Total revenue                                                                   | Related or<br>exempt<br>function<br>revenue | Unrelated<br>business<br>revenue | Revenue<br>excluded from<br>tax under sections<br>512 - 514 |        |
| Contributions, Gifts, Grants<br>and Other Similar Amounts                     | 1a                                                          | Federated campaigns                                                                                                        | 1a                                                                              |                                             |                                  |                                                             |        |
|                                                                               | b                                                           | Membership dues                                                                                                            | 1b                                                                              |                                             |                                  |                                                             |        |
|                                                                               | c                                                           | Fundraising events                                                                                                         | 1c                                                                              |                                             |                                  |                                                             |        |
|                                                                               | d                                                           | Related organizations                                                                                                      | 1d                                                                              |                                             |                                  |                                                             |        |
|                                                                               | e                                                           | Government grants (contributions)                                                                                          | 1e                                                                              |                                             |                                  |                                                             |        |
|                                                                               | f                                                           | All other contributions, gifts, grants,<br>and similar amounts not included<br>above                                       | 1f                                                                              | 2,567,314                                   |                                  |                                                             |        |
|                                                                               | g                                                           | Noncash contributions included<br>in lines 1a - 1f \$                                                                      |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | h                                                           | Total. Add lines 1a-1f                                                                                                     | 2,567,314                                                                       |                                             |                                  |                                                             |        |
| Program Service Revenue                                                       | 2a                                                          | Business Code                                                                                                              |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | b                                                           |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | c                                                           |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | d                                                           |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | e                                                           |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | f                                                           | All other program service revenue                                                                                          |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | 9                                                           | Total. Add lines 2a-2f                                                                                                     |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               | Other Revenue                                               | 3                                                                                                                          | Investment income (including dividends, interest, and other<br>similar amounts) |                                             | 65,186                           |                                                             | 65,186 |
| 4                                                                             |                                                             | Income from investment of tax-exempt bond proceeds                                                                         |                                                                                 |                                             |                                  |                                                             |        |
| 5                                                                             |                                                             | Royalties                                                                                                                  |                                                                                 |                                             |                                  |                                                             |        |
| 6a                                                                            |                                                             | (i) Real                                                                                                                   |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             | (ii) Personal                                                                                                              |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| b                                                                             |                                                             | Less rental expenses                                                                                                       |                                                                                 |                                             |                                  |                                                             |        |
| c                                                                             |                                                             | Rental income or<br>(loss)                                                                                                 |                                                                                 |                                             |                                  |                                                             |        |
| d                                                                             |                                                             | Net rental income or (loss)                                                                                                |                                                                                 |                                             |                                  |                                                             |        |
| 7a                                                                            |                                                             | (i) Securities                                                                                                             |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             | (ii) Other                                                                                                                 |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
|                                                                               |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| b                                                                             |                                                             | Less cost or<br>other basis and<br>sales expenses                                                                          |                                                                                 |                                             |                                  |                                                             |        |
| c                                                                             |                                                             | Gain or (loss)                                                                                                             |                                                                                 |                                             |                                  |                                                             |        |
| d                                                                             |                                                             | Net gain or (loss)                                                                                                         |                                                                                 |                                             |                                  |                                                             |        |
| 8a                                                                            |                                                             | Gross income from fundraising events<br>(not including \$ of<br>contributions reported on line 1c)<br>See Part IV, line 18 |                                                                                 | a                                           |                                  |                                                             |        |
| b                                                                             |                                                             | Less direct expenses                                                                                                       |                                                                                 | b                                           |                                  |                                                             |        |
| c                                                                             |                                                             | Net income or (loss) from fundraising events                                                                               |                                                                                 |                                             |                                  |                                                             |        |
| 9a                                                                            | Gross income from gaming activities<br>See Part IV, line 19 |                                                                                                                            | a                                                                               |                                             |                                  |                                                             |        |
| b                                                                             | Less direct expenses                                        |                                                                                                                            | b                                                                               |                                             |                                  |                                                             |        |
| c                                                                             | Net income or (loss) from gaming activities                 |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| 10a                                                                           | Gross sales of inventory, less<br>returns and allowances    |                                                                                                                            | a                                                                               |                                             |                                  |                                                             |        |
| b                                                                             | Less cost of goods sold                                     |                                                                                                                            | b                                                                               |                                             |                                  |                                                             |        |
| c                                                                             | Net income or (loss) from sales of inventory                |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| Miscellaneous Revenue                                                         |                                                             | Business Code                                                                                                              |                                                                                 |                                             |                                  |                                                             |        |
| 11a                                                                           | MISCELLANEOUS INCOME                                        | 900099                                                                                                                     |                                                                                 | 14,491                                      | 14,491                           |                                                             |        |
| b                                                                             |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| c                                                                             |                                                             |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| d                                                                             | All other revenue                                           |                                                                                                                            |                                                                                 |                                             |                                  |                                                             |        |
| e                                                                             | Total. Add lines 11a-11d                                    |                                                                                                                            |                                                                                 | 14,491                                      |                                  |                                                             |        |
| 12                                                                            | Total revenue. See Instructions                             |                                                                                                                            |                                                                                 | 2,646,991                                   | 14,491                           | 0                                                           |        |
|                                                                               |                                                             |                                                                                                                            |                                                                                 | 2,646,991                                   | 14,491                           | 65,186                                                      |        |

**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.                                                                                                                                    | 4,000                 | 4,000                           |                                        |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.                                                                                                                                                               |                       |                                 |                                        |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.                                                                                                         |                       |                                 |                                        |                             |
| <b>4</b> Benefits paid to or for members.                                                                                                                                                                                                         |                       |                                 |                                        |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees.                                                                                                                                                                | 371,520               | 337,131                         | 8,254                                  | 26,135                      |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).                                                                                           |                       |                                 |                                        |                             |
| <b>7</b> Other salaries and wages.                                                                                                                                                                                                                | 899,886               | 816,590                         | 19,993                                 | 63,303                      |
| <b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).                                                                                                                                     | 29,392                | 26,671                          | 653                                    | 2,068                       |
| <b>9</b> Other employee benefits.                                                                                                                                                                                                                 | 46,640                | 42,323                          | 1,036                                  | 3,281                       |
| <b>10</b> Payroll taxes.                                                                                                                                                                                                                          | 81,617                | 74,062                          | 1,814                                  | 5,741                       |
| <b>11</b> Fees for services (non-employees):                                                                                                                                                                                                      |                       |                                 |                                        |                             |
| <b>a</b> Management.                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| <b>b</b> Legal.                                                                                                                                                                                                                                   | 35,286                | 21,360                          | 6,563                                  | 7,363                       |
| <b>c</b> Accounting.                                                                                                                                                                                                                              | 15,508                |                                 | 15,508                                 |                             |
| <b>d</b> Lobbying.                                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17.                                                                                                                                                                                 | 60,213                |                                 |                                        | 60,213                      |
| <b>f</b> Investment management fees.                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).                                                                                                                              | 154,713               | 141,604                         | 5,337                                  | 7,772                       |
| <b>12</b> Advertising and promotion.                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| <b>13</b> Office expenses.                                                                                                                                                                                                                        | 9,833                 | 8,923                           | 218                                    | 692                         |
| <b>14</b> Information technology.                                                                                                                                                                                                                 | 3,802                 | 3,450                           | 85                                     | 267                         |
| <b>15</b> Royalties.                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| <b>16</b> Occupancy.                                                                                                                                                                                                                              | 129,884               | 117,862                         | 2,885                                  | 9,137                       |
| <b>17</b> Travel.                                                                                                                                                                                                                                 | 62,135                | 54,167                          | 1,817                                  | 6,151                       |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.                                                                                                                                         |                       |                                 |                                        |                             |
| <b>19</b> Conferences, conventions, and meetings.                                                                                                                                                                                                 | 21,285                | 6,075                           | 14,536                                 | 674                         |
| <b>20</b> Interest.                                                                                                                                                                                                                               | 114                   |                                 | 114                                    |                             |
| <b>21</b> Payments to affiliates.                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| <b>22</b> Depreciation, depletion, and amortization.                                                                                                                                                                                              | 12,462                | 11,308                          | 277                                    | 877                         |
| <b>23</b> Insurance.                                                                                                                                                                                                                              | 9,200                 | 8,330                           | 870                                    |                             |
| <b>24</b> 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):                                       |                       |                                 |                                        |                             |
| <b>a</b> DUES AND SUBSCRIPTIONS                                                                                                                                                                                                                   | 75,318                | 73,892                          | 509                                    | 917                         |
| <b>b</b> PRINTING AND POSTAGE                                                                                                                                                                                                                     | 56,140                | 29,880                          | 11,478                                 | 14,782                      |
| <b>c</b> MISCELLANEOUS                                                                                                                                                                                                                            | 13,937                | 12,647                          | 310                                    | 980                         |
| <b>d</b> COMPUTER SERVICES                                                                                                                                                                                                                        | 6,590                 | 5,979                           | 147                                    | 464                         |
| <b>e</b> All other expenses                                                                                                                                                                                                                       | 6,817                 | 642                             | 6,140                                  | 35                          |
| <b>25</b> Total functional expenses. Add lines 1 through 24e.                                                                                                                                                                                     | 2,106,292             | 1,796,896                       | 98,544                                 | 210,852                     |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                       |                                 |                                        |                             |

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

|                                    |                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                         |            | (A)<br>Beginning of year |           | (B)<br>End of year |       |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------|-----------|--------------------|-------|
| <b>Assets</b>                      | <b>1</b>                                                                                                                                                     | Cash—non-interest-bearing . . . . .                                                                                                                                                                                                                                                                                                     |            | 510,917                  | <b>1</b>  | 501,488            |       |
|                                    | <b>2</b>                                                                                                                                                     | Savings and temporary cash investments . . . . .                                                                                                                                                                                                                                                                                        |            | 100,922                  | <b>2</b>  | 151,387            |       |
|                                    | <b>3</b>                                                                                                                                                     | Pledges and grants receivable, net . . . . .                                                                                                                                                                                                                                                                                            |            |                          | <b>3</b>  |                    |       |
|                                    | <b>4</b>                                                                                                                                                     | Accounts receivable, net . . . . .                                                                                                                                                                                                                                                                                                      |            | 12,412                   | <b>4</b>  | 24,739             |       |
|                                    | <b>5</b>                                                                                                                                                     | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .                                                                                                                                                           |            |                          | <b>5</b>  |                    |       |
|                                    | <b>6</b>                                                                                                                                                     | 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 instructions). Complete Part II of Schedule L . . . . . |            |                          | <b>6</b>  |                    |       |
|                                    | <b>7</b>                                                                                                                                                     | Notes and loans receivable, net . . . . .                                                                                                                                                                                                                                                                                               |            |                          | <b>7</b>  |                    |       |
|                                    | <b>8</b>                                                                                                                                                     | Inventories for sale or use . . . . .                                                                                                                                                                                                                                                                                                   |            |                          | <b>8</b>  |                    |       |
|                                    | <b>9</b>                                                                                                                                                     | Prepaid expenses and deferred charges . . . . .                                                                                                                                                                                                                                                                                         |            | 23,570                   | <b>9</b>  | 16,119             |       |
|                                    | <b>10a</b>                                                                                                                                                   | Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .                                                                                                                                                                                                                                            | <b>10a</b> | 226,301                  |           |                    |       |
|                                    | <b>b</b>                                                                                                                                                     | Less: accumulated depreciation . . . . .                                                                                                                                                                                                                                                                                                | <b>10b</b> | 222,169                  | 6,941     | <b>10c</b>         | 4,132 |
|                                    | <b>11</b>                                                                                                                                                    | Investments—publicly traded securities . . . . .                                                                                                                                                                                                                                                                                        |            |                          | <b>11</b> |                    |       |
|                                    | <b>12</b>                                                                                                                                                    | Investments—other securities. See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                            |            | 2,764,501                | <b>12</b> | 3,287,218          |       |
|                                    | <b>13</b>                                                                                                                                                    | Investments—program-related. See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                             |            |                          | <b>13</b> |                    |       |
|                                    | <b>14</b>                                                                                                                                                    | Intangible assets . . . . .                                                                                                                                                                                                                                                                                                             |            |                          | <b>14</b> | 24,893             |       |
|                                    | <b>15</b>                                                                                                                                                    | Other assets. See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                                            |            | 2,321                    | <b>15</b> | 0                  |       |
| <b>16</b>                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .                                                                                   |                                                                                                                                                                                                                                                                                                                                         | 3,421,584  | <b>16</b>                | 4,009,976 |                    |       |
| <b>Liabilities</b>                 | <b>17</b>                                                                                                                                                    | Accounts payable and accrued expenses . . . . .                                                                                                                                                                                                                                                                                         |            | 177,985                  | <b>17</b> | 229,120            |       |
|                                    | <b>18</b>                                                                                                                                                    | Grants payable . . . . .                                                                                                                                                                                                                                                                                                                |            |                          | <b>18</b> |                    |       |
|                                    | <b>19</b>                                                                                                                                                    | Deferred revenue . . . . .                                                                                                                                                                                                                                                                                                              |            |                          | <b>19</b> |                    |       |
|                                    | <b>20</b>                                                                                                                                                    | Tax-exempt bond liabilities . . . . .                                                                                                                                                                                                                                                                                                   |            |                          | <b>20</b> |                    |       |
|                                    | <b>21</b>                                                                                                                                                    | Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .                                                                                                                                                                                                                                                         |            | 0                        | <b>21</b> | 380                |       |
|                                    | <b>22</b>                                                                                                                                                    | 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 . . . . .                                                                                                                                          |            |                          | <b>22</b> |                    |       |
|                                    | <b>23</b>                                                                                                                                                    | Secured mortgages and notes payable to unrelated third parties . . . . .                                                                                                                                                                                                                                                                |            |                          | <b>23</b> |                    |       |
|                                    | <b>24</b>                                                                                                                                                    | Unsecured notes and loans payable to unrelated third parties . . . . .                                                                                                                                                                                                                                                                  |            |                          | <b>24</b> |                    |       |
|                                    | <b>25</b>                                                                                                                                                    | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D . . . . .                                                                                                                                                       |            | 4,149                    | <b>25</b> | 327                |       |
|                                    | <b>26</b>                                                                                                                                                    | <b>Total liabilities.</b> Add lines 17 through 25 . . . . .                                                                                                                                                                                                                                                                             |            | 182,134                  | <b>26</b> | 229,827            |       |
| <b>Net Assets or Fund Balances</b> | <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.</b> |                                                                                                                                                                                                                                                                                                                                         |            |                          |           |                    |       |
|                                    | <b>27</b>                                                                                                                                                    | Unrestricted net assets . . . . .                                                                                                                                                                                                                                                                                                       |            | 3,095,126                | <b>27</b> | 3,756,402          |       |
|                                    | <b>28</b>                                                                                                                                                    | Temporarily restricted net assets . . . . .                                                                                                                                                                                                                                                                                             |            | 144,324                  | <b>28</b> | 23,747             |       |
|                                    | <b>29</b>                                                                                                                                                    | Permanently restricted net assets . . . . .                                                                                                                                                                                                                                                                                             |            |                          | <b>29</b> |                    |       |
|                                    | <b>Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.</b>                          |                                                                                                                                                                                                                                                                                                                                         |            |                          |           |                    |       |
|                                    | <b>30</b>                                                                                                                                                    | Capital stock or trust principal, or current funds . . . . .                                                                                                                                                                                                                                                                            |            |                          | <b>30</b> |                    |       |
|                                    | <b>31</b>                                                                                                                                                    | Paid-in or capital surplus, or land, building or equipment fund . . . . .                                                                                                                                                                                                                                                               |            |                          | <b>31</b> |                    |       |
|                                    | <b>32</b>                                                                                                                                                    | Retained earnings, endowment, accumulated income, or other funds . . . . .                                                                                                                                                                                                                                                              |            |                          | <b>32</b> |                    |       |
| <b>33</b>                          | <b>Total net assets or fund balances</b> . . . . .                                                                                                           |                                                                                                                                                                                                                                                                                                                                         | 3,239,450  | <b>33</b>                | 3,780,149 |                    |       |
| <b>34</b>                          | <b>Total liabilities and net assets/fund balances</b> . . . . .                                                                                              |                                                                                                                                                                                                                                                                                                                                         | 3,421,584  | <b>34</b>                | 4,009,976 |                    |       |

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

|           |                                                                                                               |           |           |
|-----------|---------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)                                                     | <b>1</b>  | 2,646,991 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)                                                      | <b>2</b>  | 2,106,292 |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1                                                             | <b>3</b>  | 540,699   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 3,239,450 |
| <b>5</b>  | Net unrealized gains (losses) on investments                                                                  | <b>5</b>  |           |
| <b>6</b>  | Donated services and use of facilities                                                                        | <b>6</b>  |           |
| <b>7</b>  | Investment expenses                                                                                           | <b>7</b>  |           |
| <b>8</b>  | Prior period adjustments                                                                                      | <b>8</b>  |           |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)                                          | <b>9</b>  | 0         |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 3,780,149 |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O                                                                                                                                         |     |    |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?<br>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<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| <b>b</b> Were the organization's financial statements audited by an independent accountant?<br>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<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 | Yes |    |
| <b>c</b> 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O                                                                     | Yes |    |
| <b>3a</b> 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?                                                                                                                                                                                                                                                                 |     | No |
| <b>b</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                                                                                                                                                                                                      |     |    |

# Additional Data

Software ID:

Software Version:

EIN: 20-3676886

Name: INSTITUTE FOR FREE SPEECH

Form 990 (2018)

**Form 990, Part III, Line 4a:**

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

**Form 990, Part III, Line 4b:**

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

---

**Form 990, Part III, Line 4c:**

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

---

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

INSTITUTE FOR FREE SPEECH

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2018

Open to Public Inspection

Employer identification number

20-3676886

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

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

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

Part II

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

(Complete only if you checked the box on line 5, 7, 8, or 9 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<br>(or fiscal year beginning in) ►                                                                                                                                                    | (a) 2014  | (b) 2015  | (c) 2016  | (d) 2017  | (e) 2018  | (f) Total  |
| 1                         | Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant ")                                                                                                    | 1,948,931 | 1,999,911 | 2,021,188 | 2,179,442 | 2,567,314 | 10,716,786 |
| 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                                                                                                                                                                 | 1,948,931 | 1,999,911 | 2,021,188 | 2,179,442 | 2,567,314 | 10,716,786 |
| 5                         | The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |           |           |           |           |           | 3,405,321  |
| 6                         | <b>Public support.</b> Subtract line 5 from line 4                                                                                                                                                  |           |           |           |           |           | 7,311,465  |

| Section B. Total Support                         |                                                                                                                                                                                                                                  |           |           |           |           |           |            |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|
| Calendar year<br>(or fiscal year beginning in) ► |                                                                                                                                                                                                                                  | (a)2014   | (b)2015   | (c)2016   | (d)2017   | (e)2018   | (f)Total   |
| 7                                                | Amounts from line 4                                                                                                                                                                                                              | 1,948,931 | 1,999,911 | 2,021,188 | 2,179,442 | 2,567,314 | 10,716,786 |
| 8                                                | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                                                   | 108       | 101       | 217       | 27,747    | 65,186    | 93,359     |
| 9                                                | Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                                                               |           |           |           |           | 12,312    | 12,312     |
| 10                                               | Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )                                                                                                                                   | 1,667     | 1,385     | 8,381     | 6,471     | 14,491    | 32,395     |
| 11                                               | <b>Total support.</b> Add lines 7 through 10                                                                                                                                                                                     |           |           |           |           |           | 10,854,852 |
| 12                                               | Gross receipts from related activities, etc (see instructions)                                                                                                                                                                   |           |           |           |           | 12        | 365,175    |
| 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 <b>stop here</b> . . . . . ► <input type="checkbox"/> |           |           |           |           |           |            |

| Section C. Computation of Public Support Percentage |                                                                                                                                                                                                                                                                                                                                                                                                                                    |             |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 14                                                  | Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                                                             | 14 67 360 % |
| 15                                                  | Public support percentage for 2017 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                                                                    | 15 58 200 % |
| 16a                                                 | <b>33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>                                                                                                                                                                 |             |
| b                                                   | <b>33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>                                                                                                                                                                       |             |
| 17a                                                 | <b>10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>      |             |
| b                                                   | <b>10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> |             |
| 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"/>                                                                                                                                                                                                                                                               |             |

**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<br>(or fiscal year beginning in) ►                                                                                                                                  | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (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<br>(or fiscal year beginning in) ►                                                                                          | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (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.)                                                                                  |          |          |          |          |          |           |

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

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

|                                                                                                  |           |  |
|--------------------------------------------------------------------------------------------------|-----------|--|
| <b>15</b> Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> |  |
| <b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15                      | <b>16</b> |  |

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

|                                                                                                              |           |  |
|--------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>17</b> Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> |  |
| <b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17                        | <b>18</b> |  |

**19a 33 1/3% support tests—2018.** 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—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 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? <i>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.</i>                                                                                                                                                                                                                | <b>1</b>   |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>                                                                                                                                                                                                                                             | <b>2</b>   |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>                                                                                                                                                                                                                                                                                                                                                                                              | <b>3a</b>  |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>                                                                                                                                                                                                                                                           | <b>3b</b>  |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>                                                                                                                                                                                                                                                                                                    | <b>3c</b>  |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>                                                                                                                                                                                                                                                                                                                                                | <b>4a</b>  |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <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.</i>                                                                                                                                                                                                        | <b>4b</b>  |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <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.</i>                                                                                                                                                                           | <b>4c</b>  |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> | <b>5a</b>  |    |
| <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>5b</b>  |    |
| <b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>5c</b>  |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>                                                          | <b>6</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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>                                                                                                                                                                                              | <b>7</b>   |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>                                                                                                                                                                                                                                                                                                                                                     | <b>8</b>   |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>                                                                                                                                                                                                                                      | <b>9a</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? <i>If "Yes," provide detail in <b>Part VI</b>.</i>                                                                                                                                                                                                                                                                                                                          | <b>9b</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? <i>If "Yes," provide detail in <b>Part VI</b>.</i>                                                                                                                                                                                                                                                                                               | <b>9c</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)? <i>If "Yes," answer line 10b below.</i>                                                                                                                                                                                                                                                     | <b>10a</b> |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>                                                                                                                                                                                                                                                                                                                                                          | <b>10b</b> |    |

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )                                                                                                                                                                                                                                                                                                                                                                                      |           |  |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.                                                                                                                                                                                                                                                                                                                                                                                                                         |           |  |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.                                                                                                                                                                                                                                                                                                                                                                                                  |           |  |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).                                                                                                                                                                                                                                                                                                                                                                |           |  |
| <b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |  |
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> |           |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2a</b> |  |
| <b>b</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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>                                                                                                                              |           |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2b</b> |  |
| <b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |  |
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>                                                                                                                                                                                                                                                                                                                                |           |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>3a</b> |  |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>                                                                                                                                                                                                                                                                                    |           |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>3b</b> |  |

|                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                          |                |                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|
| <b>Part V</b> <b>Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations</b>                                                                                                                                                                                                                                         |                                                                                                                                                                                                          |                |                             |
| <div><div>1</div><div><input type="checkbox"/></div><div>Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI) <b>See instructions.</b> All other Type III non-functionally integrated supporting organizations must complete Sections A through E</div></div> |                                                                                                                                                                                                          |                |                             |
| <b>Section A - Adjusted Net Income</b>                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                          | (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              |                             |
| <b>Section B - Minimum Asset Amount</b>                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                          | (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)                                                                           | 1              |                             |
| 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              |                             |
| <b>Section C - Distributable Amount</b>                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                          |                | 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                                                                                                                                                                                                                                                                                                                                    | <div><div><input type="checkbox"/></div><div>Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)</div></div> |                |                             |

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 2018 from Section C, line 6                                                                                     |              |
| 10 Line 8 amount divided by Line 9 amount                                                                                                  |              |

| Section E - Distribution Allocations (see instructions)                                                                                                                     | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2018 | (iii)<br>Distributable<br>Amount for 2018 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|
| 1 Distributable amount for 2018 from Section C, line 6                                                                                                                      |                             |                                        |                                           |
| 2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions                                                     |                             |                                        |                                           |
| 3 Excess distributions carryover, if any, to 2018                                                                                                                           |                             |                                        |                                           |
| a From 2013. . . . .                                                                                                                                                        |                             |                                        |                                           |
| b From 2014. . . . .                                                                                                                                                        |                             |                                        |                                           |
| c From 2015. . . . .                                                                                                                                                        |                             |                                        |                                           |
| d From 2016. . . . .                                                                                                                                                        |                             |                                        |                                           |
| e From 2017. . . . .                                                                                                                                                        |                             |                                        |                                           |
| f Total of lines 3a through e                                                                                                                                               |                             |                                        |                                           |
| g Applied to underdistributions of prior years                                                                                                                              |                             |                                        |                                           |
| h Applied to 2018 distributable amount                                                                                                                                      |                             |                                        |                                           |
| i Carryover from 2013 not applied (see instructions)                                                                                                                        |                             |                                        |                                           |
| j Remainder Subtract lines 3g, 3h, and 3i from 3f                                                                                                                           |                             |                                        |                                           |
| 4 Distributions for 2018 from Section D, line 7 \$                                                                                                                          |                             |                                        |                                           |
| a Applied to underdistributions of prior years                                                                                                                              |                             |                                        |                                           |
| b Applied to 2018 distributable amount                                                                                                                                      |                             |                                        |                                           |
| c Remainder Subtract lines 4a and 4b from 4                                                                                                                                 |                             |                                        |                                           |
| 5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions |                             |                                        |                                           |
| 6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions                        |                             |                                        |                                           |
| 7 Excess distributions carryover to 2019. Add lines 3j and 4c                                                                                                               |                             |                                        |                                           |
| 8 Breakdown of line 7                                                                                                                                                       |                             |                                        |                                           |
| a Excess from 2014. . . . .                                                                                                                                                 |                             |                                        |                                           |
| b Excess from 2015. . . . .                                                                                                                                                 |                             |                                        |                                           |
| c Excess from 2016. . . . .                                                                                                                                                 |                             |                                        |                                           |
| d Excess from 2017. . . . .                                                                                                                                                 |                             |                                        |                                           |
| e Excess from 2018. . . . .                                                                                                                                                 |                             |                                        |                                           |

Additional Data

Software ID:  
Software Version:  
EIN: 20-3676886  
Name: INSTITUTE FOR FREE SPEECH

**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)

Facts And Circumstances Test

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

OMB No 1545-0047

**2018**

**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 the organization<br>INSTITUTE FOR FREE SPEECH | Employer identification number<br>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 (see instructions for definition of "political campaign activities")
- 2** Political campaign activity expenditures (see instructions) ▶ \$
- 3** Volunteer hours for political campaign activities (see instructions) ▶

**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- |
|----------|-------------|---------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 1        |             |         |                                                                     |                                                                                                                                            |
| 2        |             |         |                                                                     |                                                                                                                                            |
| 3        |             |         |                                                                     |                                                                                                                                            |
| 4        |             |         |                                                                     |                                                                                                                                            |
| 5        |             |         |                                                                     |                                                                                                                                            |
| 6        |             |         |                                                                     |                                                                                                                                            |

**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<br>(The term "expenditures" means amounts paid or incurred.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                   | (a) Filing<br>organization's<br>totals                   | (b) Affiliated<br>group totals     |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------------|------------------------------------|--------------------|------------------------------|-----------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------------------------------------|--------------------------------------------|--------------------------------------------------|-------------------|-------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                   |                                                          |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                   | 30,651                                                   |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                   | 30,651                                                   |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <b>d</b> Other exempt purpose expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                   | 2,075,641                                                |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                   | 2,106,292                                                |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                   | 255,315                                                  |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <table><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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                   | 63,829                                                   |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) Total |
| <b>2a</b> Lobbying nontaxable amount                                | 233,077  | 240,787  | 246,952  | 255,315  | 976,131   |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |          |          |          |          | 1,464,197 |
| <b>c</b> Total lobbying expenditures                                | 41,886   | 7,552    | 23,256   | 30,651   | 103,345   |
| <b>d</b> Grassroots nontaxable amount                               | 58,269   | 60,197   | 61,738   | 63,829   | 244,033   |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, column (e)) |          |          |          |          | 366,050   |
| <b>f</b> Grassroots lobbying expenditures                           |          |          |          |          |           |

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

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 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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

2018

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?

☐ Yes ☐ 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?

☐ Yes ☐ 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)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ 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 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 7/25/06, 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

► \$

Part III

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

3

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

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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 | 2,321  |
| 1d |        |
| 1e | 2,701  |
| 1f | -380   |

2a

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

☒ Yes

☐ No

b

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

☒

Part V

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

|                                                  | (a)Current year | (b)Prior year | (c)Two years back | (d)Three years back | (e)Four years back |
|--------------------------------------------------|-----------------|---------------|-------------------|---------------------|--------------------|
| 1a Beginning of year balance                     | 144,324         | 100,943       | 100,943           | 105,239             | 118,663            |
| b Contributions                                  | 50,000          | 50,000        |                   |                     |                    |
| c Net investment earnings, gains, and losses     |                 |               |                   |                     |                    |
| d Grants or scholarships                         |                 |               |                   |                     |                    |
| e Other expenditures for facilities and programs | 170,577         | 6,619         |                   | 4,296               | 13,424             |
| f Administrative expenses                        |                 |               |                   |                     |                    |
| g End of year balance                            | 23,747          | 144,324       | 100,943           | 100,943             | 105,239            |

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

100 000 %

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

b

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

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

4

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

Part VI

Land, Buildings, and Equipment.

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

| Description of property                                                                         | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|-------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land                                                                                         |                                      |                                 |                              |                |
| b Buildings                                                                                     |                                      |                                 |                              |                |
| c Leasehold improvements                                                                        |                                      | 80,708                          | 80,708                       | 0              |
| d Equipment                                                                                     |                                      | 129,562                         | 125,430                      | 4,132          |
| e Other                                                                                         |                                      | 16,031                          | 16,031                       | 0              |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) |                                      |                                 |                              | 4,132          |

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<br>(including name of security) | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|-------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
| (1) Financial derivatives . . . . .                                     |                |                                                             |
| (2) Closely-held equity interests . . . . .                             |                |                                                             |
| (3) Other _____                                                         |                |                                                             |
| (A) CERTIFICATES OF DEPOSIT                                             | 3,287,218      | C                                                           |
| (B)                                                                     |                |                                                             |
| (C)                                                                     |                |                                                             |
| (D)                                                                     |                |                                                             |
| (E)                                                                     |                |                                                             |
| (F)                                                                     |                |                                                             |
| (G)                                                                     |                |                                                             |
| (H)                                                                     |                |                                                             |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶     | 3,287,218      |                                                             |

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<br>Cost or end-of-year market value |
|---------------------------------------------------------------------|----------------|-------------------------------------------------------------|
| (1)                                                                 |                |                                                             |
| (2)                                                                 |                |                                                             |
| (3)                                                                 |                |                                                             |
| (4)                                                                 |                |                                                             |
| (5)                                                                 |                |                                                             |
| (6)                                                                 |                |                                                             |
| (7)                                                                 |                |                                                             |
| (8)                                                                 |                |                                                             |
| (9)                                                                 |                |                                                             |
| Total. (Column (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)                                                                           |                |
| Total. (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                                            |                |  |
| CAPITAL LEASE OBLIGATION                                            | 327            |  |
| (2)                                                                 |                |  |
| (3)                                                                 |                |  |
| (4)                                                                 |                |  |
| (5)                                                                 |                |  |
| (6)                                                                 |                |  |
| (7)                                                                 |                |  |
| (8)                                                                 |                |  |
| (9)                                                                 |                |  |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶ | 327            |  |

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

☒

**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.

|          |                                                                                                          |           |           |
|----------|----------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       | <b>1</b>  | 2,759,743 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                       |           |           |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .                                                   | <b>2a</b> |           |
| <b>b</b> | Donated services and use of facilities . . . . .                                                         | <b>2b</b> | 112,752   |
| <b>c</b> | Recoveries of prior year grants . . . . .                                                                | <b>2c</b> |           |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .                                                                 | <b>2d</b> |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .                                                          | <b>2e</b> | 112,752   |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .                                                     | <b>3</b>  | 2,646,991 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>                               |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .                                                                 | <b>4b</b> |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .                                                              | <b>4c</b> | 0         |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . . | <b>5</b>  | 2,646,991 |

**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.

|          |                                                                                                           |           |           |
|----------|-----------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      | <b>1</b>  | 2,219,044 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25                                          |           |           |
| <b>a</b> | Donated services and use of facilities . . . . .                                                          | <b>2a</b> | 112,752   |
| <b>b</b> | Prior year adjustments . . . . .                                                                          | <b>2b</b> |           |
| <b>c</b> | Other losses . . . . .                                                                                    | <b>2c</b> |           |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .                                                                  | <b>2d</b> |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .                                                           | <b>2e</b> | 112,752   |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .                                                      | <b>3</b>  | 2,106,292 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :                                |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |           |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .                                                                  | <b>4b</b> |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .                                                               | <b>4c</b> | 0         |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . . | <b>5</b>  | 2,106,292 |

**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.

| Return Reference          | Explanation |
|---------------------------|-------------|
| See Additional Data Table |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |

**Part XIII** Supplemental Information *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 20-3676886  
**Name:** INSTITUTE FOR FREE SPEECH

**Supplemental Information**

| Return Reference | Explanation                                                                                                                                                                                                                                        |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PART IV, LINE 2B | THE INSTITUTE 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. |

| Supplemental Information |                                                                                                                |
|--------------------------|----------------------------------------------------------------------------------------------------------------|
| Return Reference         | Explanation                                                                                                    |
| PART V, LINE 4           | THE INSTITUTE MAINTAINS RESTRICTED FUNDING IN CONJUNCTION WITH DONOR RESTRICTIONS REGARDING ITS LEGAL PROGRAMS |

| Supplemental Information |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Return Reference         | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| PART X, LINE 2           | IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS REQUIRE AN ENTITY TO R<br>ECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE-LIKELY-THAN-NOT<br>THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION MANAGEMENT EVALUATED THE INSTITU<br>TE'S TAX POSITIONS AND CONCLUDED THERE ARE NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTM<br>ENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE |

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization  
INSTITUTE FOR FREE SPEECH

Employer identification number  
20-3676886

Part I Fundraising Activities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☐ Mail solicitations

b ☐ Internet and email solicitations

c ☐ Phone solicitations

d ☐ In-person solicitations

e ☐ Solicitation of non-government grants

f ☐ Solicitation of government grants

g ☐ Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No
- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser)                  | (ii) Activity                                             | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|----------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------|----|-----------------------------------|------------------------------------------------------------------|---------------------------------------------------|
|                                                                            |                                                           | Yes                                                            | No |                                   |                                                                  |                                                   |
| 1<br>AMERICAN PHILANTHROPIC<br>119 N HIGH ST<br><br>WEST CHESTER, PA 19380 | IDENTIFY PROSPECTIVE DONORS, HELP PREPARE GRANT PROPOSALS |                                                                | No | 0                                 | 0                                                                | 0                                                 |
| 2                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 3                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 4                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 5                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 6                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 7                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 8                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 9                                                                          |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| 10                                                                         |                                                           |                                                                |    |                                   |                                                                  |                                                   |
| Total ▶                                                                    |                                                           |                                                                |    |                                   |                                                                  |                                                   |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

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

Cat No 50083H

Schedule G (Form 990 or 990-EZ) 2018

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| Revenue         |                                                                                   | (a) Event #1 | (b) Event #2 | (c) Other events | (d)                                              |
|-----------------|-----------------------------------------------------------------------------------|--------------|--------------|------------------|--------------------------------------------------|
|                 |                                                                                   | (event type) | (event type) | (total number)   | Total events<br>(add col (a) through<br>col (c)) |
| Revenue         | <b>1</b> Gross receipts . . . . .                                                 |              |              |                  |                                                  |
|                 | <b>2</b> Less Contributions . . . . .                                             |              |              |                  |                                                  |
|                 | <b>3</b> Gross income (line 1 minus<br>line 2) . . . . .                          |              |              |                  |                                                  |
| Direct Expenses | <b>4</b> Cash prizes . . . . .                                                    |              |              |                  |                                                  |
|                 | <b>5</b> Noncash prizes . . . . .                                                 |              |              |                  |                                                  |
|                 | <b>6</b> Rent/facility costs . . . . .                                            |              |              |                  |                                                  |
|                 | <b>7</b> Food and beverages . . . . .                                             |              |              |                  |                                                  |
|                 | <b>8</b> Entertainment . . . . .                                                  |              |              |                  |                                                  |
|                 | <b>9</b> Other direct expenses . . . . .                                          |              |              |                  |                                                  |
|                 | <b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶  |              |              |                  |                                                  |
|                 | <b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶ |              |              |                  |                                                  |

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| Revenue         |                                                                                        | (a) Bingo                                                           | (b) Pull tabs/Instant<br>bingo/progressive bingo                    | (c) Other gaming                                                    | (d) Total gaming (add<br>col (a) through col (c)) |
|-----------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------|
|                 |                                                                                        |                                                                     |                                                                     |                                                                     |                                                   |
| Direct Expenses | <b>1</b> Gross revenue . . . . .                                                       |                                                                     |                                                                     |                                                                     |                                                   |
|                 | <b>2</b> Cash prizes . . . . .                                                         |                                                                     |                                                                     |                                                                     |                                                   |
|                 | <b>3</b> Noncash prizes . . . . .                                                      |                                                                     |                                                                     |                                                                     |                                                   |
|                 | <b>4</b> Rent/facility costs . . . . .                                                 |                                                                     |                                                                     |                                                                     |                                                   |
|                 | <b>5</b> Other direct expenses . . . . .                                               |                                                                     |                                                                     |                                                                     |                                                   |
|                 | <b>6</b> Volunteer labor . . . . .                                                     | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |                                                   |
|                 | <b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶        |                                                                     |                                                                     |                                                                     |                                                   |
|                 | <b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶ |                                                                     |                                                                     |                                                                     |                                                   |

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

**b** If "No," explain \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

**b** If "Yes," explain \_\_\_\_\_

|                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                              |            |   |            |   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|------------|---|
| <b>11</b> Does the organization conduct gaming activities with nonmembers?                                                                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                                                     |            |   |            |   |
| <b>12</b> Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                                                     |            |   |            |   |
| <b>13</b> Indicate the percentage of gaming activity conducted in                                                                                               |                                                                                                                                                                                                                                                                                                              |            |   |            |   |
| <b>a</b> The organization's facility                                                                                                                            | <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;"><b>13a</b></td><td style="width: 100px; text-align: center;">%</td></tr><tr><td style="text-align: center;"><b>13b</b></td><td style="text-align: center;">%</td></tr></table> | <b>13a</b> | % | <b>13b</b> | % |
| <b>13a</b>                                                                                                                                                      | %                                                                                                                                                                                                                                                                                                            |            |   |            |   |
| <b>13b</b>                                                                                                                                                      | %                                                                                                                                                                                                                                                                                                            |            |   |            |   |
| <b>b</b> An outside facility                                                                                                                                    |                                                                                                                                                                                                                                                                                                              |            |   |            |   |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► .....

Address ► .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ► .....

Address ► .....

**16** Gaming manager information

Name ► .....

Gaming manager compensation ► \$ .....

Description of services provided ► .....

☐ Director/officer

☐ Employee

☐ Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference

Explanation

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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 (e.g., maid, chauffeur, chef) |

**b** If any of the boxes in 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, officers, including the CEO/Executive Director, regarding the items checked in 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 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 in 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**

No

**4b**

No

**4c**

No

**5a**

No

**5b**

No

**6a**

No

**6b**

No

**7**

No

**8**

No

**9**

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

**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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

Schedule L

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization  
INSTITUTE FOR FREE SPEECH

Employer identification number  
20-3676886

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 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 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 |
| (1) BRADLEY SMITH             | CHAIRMAN OF THE BOARD OF DIRECTORS                              | 66,000                    | CONSULTING                     |                                         | No |
|                               |                                                                 |                           |                                |                                         |    |
|                               |                                                                 |                           |                                |                                         |    |
|                               |                                                                 |                           |                                |                                         |    |
|                               |                                                                 |                           |                                |                                         |    |
|                               |                                                                 |                           |                                |                                         |    |

**Part V Supplemental Information**

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

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

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

Department of the Treasury

Name of the organization  
INSTITUTE FOR FREE SPEECH**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.

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

OMB No 1545-0047

**2018****Open to Public  
Inspection****Employer identification number**

20-3676886

**990 Schedule O, Supplemental Information**

| Return Reference                               | Explanation                |
|------------------------------------------------|----------------------------|
| FORM 990,<br>PART VI,<br>SECTION A,<br>LINE 8B | NO SUCH COMMITTEES EXISTED |

# 990 Schedule O, Supplemental Information

| Return Reference                                | Explanation                                                                                                                                                             |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 11B | THE INSTITUTE'S AUDIT COMMITTEE REVIEWS A DRAFT OF THE 990 PRIOR TO FILING A COPY OF THE FORM 990 IS ALSO PROVIDED TO THE INSTITUTE'S GOVERNING BODY BEFORE IT IS FILED |

## 990 Schedule O, Supplemental Information

| Return Reference                                | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 12C | EVERY YEAR BOTH THE BOARD OF DIRECTORS AND EVERY OFFICER REVIEWS THE CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS THE BOARD OF DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE YEAR AND EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGMENT EVERY EMPLOYEE ALSO RECEIVES AN ELECTRONIC COPY OF THE POLICY ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS IN REVIEWING ANY CONFLICT OR POTENTIAL CONFLICT, ANY MEMBER OF THE BOARD OF DIRECTORS WHO MAY HAVE A CONFLICT IS RECUSED FROM RESOLVING THE CONFLICT OR POTENTIAL CONFLICT |

# 990 Schedule O, Supplemental Information

| Return<br>Reference                             | Explanation                                                                                                                                        |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 15A | THE PRESIDENT'S COMPENSATION IS NEGOTIATED WITH THE CHAIRMAN, AND APPROVED BY THE BOARD<br>COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT |

# 990 Schedule O, Supplemental Information

| Return<br>Reference                            | Explanation                                                                                                                                                       |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990,<br>PART VI,<br>SECTION C,<br>LINE 19 | THE INSTITUTE'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO THE PUBLIC UPON REQUEST THE<br>AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE |

**990 Schedule O, Supplemental Information**

| Return<br>Reference               | Explanation                                                                                                                                                                  |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990,<br>PART XII,<br>LINE 2C | THE PROCESS DID NOT CHANGE FROM THE PRIOR YEAR THE BOARD OF DIRECTORS IS RESPONSIBLE FOR THE<br>SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT OF THE INDEPENDENT AUDIT |

**990 Schedule O, Supplemental Information**

| Return<br>Reference             | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART I | <p>CALZONE V MISSOURI ETHICS COMMISSION (LOBBYING DISCLOSURE) OUR REPRESENTATION OF MR CALZ ONE, A CITIZEN ACTIVIST IN MISSOURI, BEGAN IN AUGUST 2015 SOME LEGISLATORS AND LOBBYISTS IN THE STATE ATTEMPTED TO SILENCE MR CALZONE, WHO HAS FOR MANY YEARS ADVOCATED FOR INDIVI DUAL 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 FAC TS, REASON, AND SPEECH, BEAT THEM AT THEIR OWN GAME TIME AND AGAIN " IN HIS OWN WORDS, CAL ZONE HAS "ANGERED POWERFUL LEGISLATORS BY OPPOSING THEM WHEN THEY WERE TRYING TO ADVANCE U NCONSTITUTIONAL BILLS OR IGNORE CONSTITUTIONAL LIMITS ON THEIR POWER " MR CALZONE'S DIFFI CULTIES WITH STATE REGULATORS BEGAN ON ELECTION DAY 2014, WHEN THE SOCIETY OF GOVERNMENT C ONSULTANTS, A LOBBYIST GUILD IN MISSOURI, FILED A COMPLAINT WITH THE MISSOURI ETHICS COMMI SSION THE COMPLAINT ALLEGED THAT WHEN MR CALZONE SPOKE WITH LEGISLATORS DURING HIS ADVOC ACY, HE WAS ACTING AS A LOBBYIST - DESPITE HAVING NEVER BEEN PAID OR IN ANY WAY COMPENSATE D - AND THAT HIS FAILURE TO REGISTER AS A LOBBYIST WITH THE STATE WAS AGAINST THE LAW, SUB JECTING HIM TO FINES AND POSSIBLY EVEN JAIL TIME THE INSTITUTE FOR FREE SPEECH'S LEGAL TE AM STEPPED IN TO DEFEND MR CALZONE AGAINST THESE ABSURD CHARGES, REPRESENTING CALZONE IN SEPTEMBER 2015 WHEN HIS CASE CAME BEFORE THE MISSOURI ETHICS COMMISSION THE COMMISSION HE ARING WAS A TRAVESTY OF JUSTICE FOR OVER FOUR HOURS, BEHIND CLOSED DOORS, THE COMMISSION VIOLATED BASIC CONSTITUTIONAL GUARANTEES AND IGNORED THE PLAIN WORDS OF MISSOURI LAWS WIT NESSES THAT THE INSTITUTE FOR FREE SPEECH'S ATTORNEYS HAD NEVER BEEN INFORMED ABOUT TESTIF IED AGAINST MR CALZONE, DOCUMENTS WERE ENTERED AS EVIDENCE THAT WERE NEVER VERIFIED, AND THE INVESTIGATOR FOR THE COMMISSION QUOTED INTERVIEWS SHE ALLEGEDLY CONDUCTED WITH LAWMAKE RS, DESPITE ADMITTING THAT SHE HAD DELETED ALL OF HER NOTES IN THE END, BY USING A CONVOL UTED AND IRRATIONAL READING OF "DESIGNATED AND "EMPLOYED," THE COMMISSION CONCLUDED THAT M R CALZONE WAS A LOBBYIST AND SOUGHT TO FINE HIM \$1,000 FOR NOT PROPERLY REGISTERING WITH THE STATE BEFORE EXPRESSING HIS OPINIONS ABOUT MISSOURI LEGISLATIVE PROPOSALS TO STATE LEG ISLATORS MR CALZONE HAS NEVER BEEN PAID A CENT TO LOBBY AND NEVER MADE ANY GIFTS TO LEGI SLATORS OR THEIR STAFFS HE IS A VOLUNTEER FOR A CITIZENS GROUP THAT HAS NO BUDGET, BUT IT DOES HAVE A WEBSITE AND FACEBOOK PAGE TO SPREAD THE WORD ABOUT LEGISLATION BEING CONSIDER ED BY THE GENERAL ASSEMBLY DURING THE HEARING, THE INSTITUTE FOR FREE SPEECH DISCOVERED T HAT THESE TRUMPED UP CHARGES AGAINST MR CALZONE WERE NOTHING MORE THAN A THINLY-VEILED AT TEMPT TO MUZZLE A CITIZEN THAT LAWMAKERS AND LOBBYISTS VIEW AS A THORN IN THEIR SIDE INDE ED, A REPRESENTATIVE OF THE LOBBYIST GUILD THAT BROUGHT THE COMPLAINT TESTIFIED THAT TWO M ISSOURI LAWMAKERS, WHO HAD REA</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference             | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART I | SON TO DISLIKE MR CALZONE, HAD SPOKEN WITH THE LOBBYISTS AND STRONGLY ENCOURAGED THEM TO INITIATE THE COMPLAINT WE ARE ALSO REPRESENTING MR CALZONE IN STATE COURT, BUT THOSE ACT IONS HAVE BEEN POSTPONED UNTIL THE FEDERAL LITIGATION HAS BEEN RESOLVED SUCCESS IN THIS C ASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO PETITION GOVERNMENT FOR A REDRESS OF GRIEVA NCES NOTABLE CASE ACTIONS ON JUNE 26, 2017, A FEDERAL COURT JUDGE RULED THAT THE STATE L AW WAS CONSTITUTIONAL AN APPEAL AND BRIEFS WERE FILED WITH THE UNITED STATES COURT OF APP EALS FOR THE EIGHTH CIRCUIT, AND ORAL ARGUMENT WAS HEARD ON APRIL 10, 2018 ON NOVEMBER 28 , A DIVIDED EIGHTH CIRCUIT UPHELD THE DISTRICT COURT JUDGE STRAS DISSENTED, NOTING THAT N EITHER THE GOVERNMENT NOR THE MAJORITY HAD EXPLAINED "WHY COMPILING A LIST OF PEOPLE WHO A RE ENGAGING IN CORE POLITICAL SPEECH IS 'IMPORTANT'" TO THE STATE IFS SOUGHT EN BANC REVI EW, WHICH WAS GRANTED ON JANUARY 29, 2019 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference              | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART II | <p>FEDERAL ELECTION COMMISSION V JEREMY JOHNSON AND JOHN SWALLOW (UNCONSTITUTIONALLY VAGUE REGULATION) THE FEC HAS LONG BEEN ABLE TO PUNISH PEOPLE FOR BREAKING CAMPAIGN FUNDRAISING LIMITS BUT THE FEC CLAIMED THAT A 1989 REGULATION ALLOWED IT TO PUNISH PEOPLE WHO MERELY HELPED FUNDRAISE FOR CANDIDATES - EVEN WHEN SOMEONE ELSE BROKE THE FUNDRAISING LIMIT IT USED THAT REGULATION TO FILE A LAWSUIT AGAINST OUR CLIENT, FORMER UTAH ATTORNEY GENERAL JOHN SWALLOW THE INSTITUTE FOR FREE SPEECH COUNTERED THAT THE LAW DID NOT ALLOW THE FEC TO WRITE SUCH A REGULATION U S DISTRICT COURT JUDGE DEE BENSON AGREED HE RULED THAT HE HAD TO DECIDE "WHETHER THE FEDERAL ELECTION COMMISSION HAD THE RIGHT TO PROMULGATE [THE REGULATION] THE ANSWER IS NO THE COMMISSION, AS AN INDEPENDENT AGENCY CREATED BY CONGRESS FOR THE SOLE PURPOSE OF ENFORCING [THE FEDERAL ELECTION CAMPAIGN ACT] HAD NO AUTHORITY TO WRITE A REGULATION THAT WENT BEYOND THE ACT ITSELF " THE JUDGE ORDERED THE FEC TO REMOVE THE REGULATION FROM THE CODE OF FEDERAL REGULATIONS AND DISMISSED THE LAWSUIT AGAINST MR SWALLOW THIS WIN HELPS ESTABLISH AN IMPORTANT PRINCIPLE THE FEC CANNOT GO BEYOND THE LAW TO LIMIT AND PUNISH POLITICAL SPEECH THE AGENCY DOESN'T LIKE ON SEPTEMBER 20, 2018, JUDGE BENSON ISSUED ANOTHER RULING DISMISSING THE CASE AGAINST MR SWALLOW THE FEC FAILED TO APPEAL THE DECISION BY THE NOVEMBER 20 2018 DEADLINE</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference               | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART III | <p>HOWARD JARVIS TAXPAYERS ASSOCIATION V GOVERNOR OF THE STATE OF CALIFORNIA (CONSTITUTIONALITY OF PASSAGE OF LAW TO ENABLE TAX-FINANCED CAMPAIGNS) CAN STATE LEGISLATORS OVERTURN THE WILL OF THE PEOPLE IN ORDER TO INSTITUTE TAX-FINANCED CAMPAIGNS? UNDER CALIFORNIA LAW, THE INSTITUTE FOR FREE SPEECH BELIEVES THE ANSWER IS CLEARLY NO. ON BEHALF OF THE HOWARD JARVIS TAXPAYERS ASSOCIATION AND RETIRED STATE SENATOR AND JUDGE QUENTIN L. KOPP, IFS 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, WITH THE PASSAGE OF PROPOSITION 73, WHICH PROHIBITED TAX DOLLARS FROM BEING 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 ACT WITHOUT VOTER APPROVAL. CALIFORNIANS SPOKE CLEARLY - ANY CHANGES TO THE BAN ON TAX-FINANCED CAMPAIGNS NEED TO BE APPROVED BY THE VOTERS, AND NOT JUST WITH THE PASSAGE OF A BILL BY THE LEGISLATURE. BUT IN 2016, CALIFORNIA LEGISLATORS IGNORED THE VOTERS OF THEIR STATE. THEY PASSED, AND GOVERNOR JERRY BROWN SIGNED, S.B. 1107 THAT BILL 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. A SACRAMENTO COUNTY SUPERIOR COURT JUDGE STRUCK DOWN THE LAW ON AUGUST 24, 2017. THE COURT RULED THE LEGISLATURE'S ATTEMPT TO BYPASS A VOTE OF THE PEOPLE PROHIBITING SUCH LEGISLATION WAS A VIOLATION OF THE CALIFORNIA CONSTITUTION AND THE 1974 POLITICAL REFORM ACT, AS AMENDED. IN HIS RULING, JUDGE TIMOTHY M. FRAWLEY NOTED THAT "THE PURPOSE OF [PROPOSITION 73] IS STRAIGHTFORWARD - TO BAN TAXPAYER FINANCING OF POLITICAL CAMPAIGNS FOR ELECTIVE OFFICE. [S.B. 1107] CONFLICTS WITH THE PURPOSES OF THE POLITICAL REFORM ACT BECAUSE IT VIOLATES THIS SPECIFIC MANDATE." JUDGE FRAWLEY WROTE THAT "THE ISSUE IN THIS CASE IS NOT WHETHER THE LEGISLATURE'S REVERSAL ON THE BAN ON PUBLIC FINANCING OF POLITICAL CAMPAIGNS IS A GOOD IDEA, IT IS ONLY WHETHER THE AMENDMENT [BY THE LEGISLATURE] FURTHERS THE PURPOSES OF THE ACT. [T]HE COURT CONCLUDES IT DOES NOT." THE HOWARD JARVIS TAXPAYERS ASSOCIATION (HJTA) IS A NONPROFIT ORGANIZATION THAT, AS PART OF ITS MISSION, REPRESENTS CALIFORNIA TAXPAYERS IN THE COURTROOM. THE ILLEGAL PASSAGE OF S.B. 1107 IS ONE SUCH INSTANCE, AND HJTA IS THE PLAINTIFF ALONG WITH QUENTIN L. KOPP, A CALIFORNIA CITIZEN, RETIRED JUDGE, AND AN ORIGINAL AUTHOR OF PROPOSITION 73. SUCCESS IN THIS CASE WILL HELP PROTECT</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference               | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART III | T THE INITIATIVE PROCESS IN CALIFORNIA AND ENSURE THAT TAX-FINANCED CAMPAIGNS CAN BECOME L AW ONLY<br>WITH APPROVAL BY THE VOTERS NOTABLE CASE ACTIONS THE COMPLAINT WAS FILED ON DECE MBER 12, 2016<br>WITH THE SACRAMENTO SUPERIOR COURT THE COURT STRUCK DOWN THE LAW ON AUGUST 24, 2017 THE STATE<br>APPEALED THE DECISION ON JANUARY 9, 2018 TO THE COURT OF APPEAL OF THE STATE OF CALIFORNIA, THIRD<br>APPELLATE DISTRICT BRIEFS HAVE BEEN FILED BY BOTH PARTIES |

# 990 Schedule O, Supplemental Information

| Return Reference           | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN LITIGATION PART IV | <p>INSTITUTE FOR FREE SPEECH V. BECERRA (DISCLOSURE OF GIVING TO CHARITIES) AS IN MOST JURISDICTIONS, 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 OF MAINTAINING THEIR CONSTITUTIONALLY PROTECTED ABILITY TO SOLICIT CONTRIBUTIONS. ON SCHEDULE B OF THE FORM 990, CHARITIES ARE REQUIRED TO REPORT TO THE IRS THE NAMES, ADDRESSES, AND AMOUNT DONATED FOR MAJOR CONTRIBUTORS 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. HISTORICALLY, THE CALIFORNIA ATTORNEY GENERAL HAS NOT REQUIRED REGISTERED CHARITIES TO FILE COPIES 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 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 DEMANDING IT, THE INSTITUTE FOR FREE SPEECH FILED SUIT TO STOP THIS PRACTICE. WE ARGUE THAT THE CALIFORNIA ATTORNEY GENERAL'S DEMAND FOR OUR DONOR INFORMATION IS AN INFRINGEMENT OF THE INSTITUTE FOR FREE SPEECH 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 SPEAKING 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 MUST BE FREE TO GIVE TO ANY LAWFUL CAUSE OF THEIR CHOOSING WITHOUT GOVERNMENT INTRUSION. IF GOVERNMENT OFFICIALS ARE LOOKING OVER CITIZENS' SHOULDERS AND REVIEWING WHICH GROUPS THEY GIVE TO, THEY WILL CHILL DONORS' WILLINGNESS TO GIVE TO CERTAIN GROUPS, THEREBY REDUCING THEIR ABILITY TO SPEAK, AND THE EFFECTIVENESS OF THEIR ASSOCIATION. 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 ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST POTENTIAL FUTURE HARM. FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A BACKWARDS-LOOKING RULE. SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO FREE ASSOCIATION, AND CONSEQUENTLY THE RANGE OF OPINIONS AVAILABLE TO THE PU</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference              | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART IV | BLIC IT WOULD 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. NOTABLE CASE ACTIONS: WE FILED AN AMENDED COMPLAINT ON AUGUST 12, 2016 AND A MOTION FOR A PRELIMINARY INJUNCTION ON AUGUST 19, 2016. ON OCTOBER 31, 2017, THE FEDERAL DISTRICT COURT RULED FOR THE STATE. THE CASE IS ON APPEAL WITH THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT. |

## 990 Schedule O, Supplemental Information

| Return<br>Reference             | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART V | <p>INSTITUTE FOR FREE SPEECH V RAVNSBORG, ET AL (COMPELLED SPEECH, INCLUDING TOP FIVE DONOR DISCLOSURE ON FACE OF COMMUNICATION) WHEN YOU'RE THE INSTITUTE FOR FREE SPEECH, EDUCATING CITIZENS ABOUT THREATS TO THE FIRST AMENDMENT IS AN IMPORTANT PART OF YOUR WORK BUT IF YOU DO JUST THAT ON A BALLOT MEASURE IN SOUTH DAKOTA, YOU COULD WIND UP IN JAIL WHY? BECAUSE SOUTH DAKOTA CAMPAIGN LAWS REGULATE SPEECH BEYOND POLITICAL ADS A RECENTLY ADOPTED LAW REGULATES ANY EXPENDITURE FOR ANY COMMUNICATION "CONCERNING" A BALLOT MEASURE IN ORDER TO PUBLISH OUR EDUCATIONAL ANALYSIS OF A PENDING 2018 BALLOT MEASURE, THE INSTITUTE FILED A LAWSUIT IN FEDERAL COURT CHALLENGING THE LAW'S CONSTITUTIONALITY THE LAW IMPOSES ABSURD DISCLAIMER REQUIREMENTS ON GROUPS THAT SPEAK ABOUT BALLOT MEASURES THESE INCLUDE, BUT ARE NOT LIMITED TO, A MANDATE THAT THE PUBLICATION LIST THE ORGANIZATION'S TOP INDIVIDUAL CONTRIBUTORS, EVEN WHERE THOSE DONORS HAD NO KNOWLEDGE OF THE PUBLICATION THIS RULE VIOLATES THE PRIVACY OF DONORS WHO WOULD OTHERWISE REMAIN PRIVATE FAILURE TO FOLLOW THE LAW CAN RESULT IN PROSECUTION AND FINES WORSE, SOUTH DAKOTA PROVIDES NO WAY TO GET ADVICE FROM THE STATE ABOUT THE REACH OF THE LAW AS A RESULT, THE INSTITUTE FOR FREE SPEECH TURNED TO THE COURTS TO GET ITS ANSWER THE INSTITUTE ASKED A FEDERAL COURT TO ALLOW US TO PUBLISH OUR ANALYSIS OF TWO BALLOT MEASURES WITHOUT PROSECUTION BY SOUTH DAKOTA ON OCTOBER 16, 2018, JUDGE ROBERTO A LANGE, A JUDGE APPOINTED BY PRESIDENT BARACK OBAMA, RULED IN OUR FAVOR HIS ORDER BARRED THE STATE FROM PROSECUTING US FOR PUBLISHING OUR ANALYSIS THE NEXT DAY, WE PUBLISHED THE ANALYSIS ONLINE AND THEN ANNOUNCED IT IN A PRESS RELEASE THE COURT'S ORDER ALLOWING US TO PUBLISH OUR ANALYSIS WAS A SIGNIFICANT VICTORY FOR IFS, BUT PROBLEMS IN THE LAW REMAIN, AND THE CASE REMAINS UNDER LITIGATION SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO A FREE PRESS, INCREASING INFORMATION AVAILABLE TO THE PUBLIC IT WOULD ALSO PROTECT DONOR AND ASSOCIATIONAL PRIVACY</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference              | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART VI | <p>JOE MARKLEY AND ROB SAMPSON V STATE ELECTIONS ENFORCEMENT COMMISSION (LIMITS ON CANDIDATE SPEECH) IN THIS CASE, THE INSTITUTE FOR FREE SPEECH SEEKS TO PROTECT VOTERS' RIGHT TO HEAR IMPORTANT INFORMATION ABOUT ELECTIONS AND CANDIDATES CONNECTICUT'S STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) FINED TWO GENERAL ASSEMBLY MEMBERS FOR CAMPAIGN MAILERS THAT DISCUSSED THE GOVERNOR'S POLICIES WITH THE HELP OF IFS, THE TWO CANDIDATES ARE FIGHTING BACK JOE MARKLEY, FORMERLY A STATE SENATOR, AND ROB SAMPSON, THEN A STATE REPRESENTATIVE (AND NOW A STATE SENATOR), WERE ENSNARED BY THE LAW AFTER THEY DECIDED TO SPLIT THE COSTS ON A SERIES OF STANDARD CAMPAIGN MAILERS HIGHLIGHTING THEIR ACHIEVEMENTS IN OFFICE THE MAILERS PROMOTED MARKLEY AND SAMPSON AS OPPONENTS OF GOVERNOR DANNEL MALLOY'S POLICIES ON TAXES AND GOVERNMENT SPENDING MALLOY WAS ALSO ON THE BALLOT THAT YEAR BY CRITICIZING THE GOVERNOR'S RECORD, THE SEEC ARGUED THAT MARKLEY AND SAMPSON MADE AN ILLEGAL EXPENDITURE ON BEHALF OF THE GOVERNOR'S OPPONENT THE SEEC ORDERED SAMPSON TO PAY A \$5,000 FINE AND ORDERED MARKLEY TO PAY A \$2,000 FINE IN ORDER FOR THE ADS TO BE LEGAL, THE SEEC BELIEVES THE GOVERNOR'S OPPONENT WOULD HAVE HAD TO APPROVE AND SHARE THE COSTS OF THE ADS THIS IS HIGHLY UNREALISTIC AND WOULD RESULT IN LEGISLATIVE CANDIDATES BEING EFFECTIVELY PROHIBITED FROM SPEAKING ABOUT THE GOVERNOR'S POLICIES IN CAMPAIGN ADS MARKLEY AND SAMPSON ARE REPRESENTED BY THE INSTITUTE FOR FREE SPEECH AND CONNECTICUT ATTORNEY DOUG DUBITSKY WE ASKED A CONNECTICUT COURT TO DISMISS THE FINES AND DECLARE THE LAW UNCONSTITUTIONAL AFTER THE STATE COURT RULED THAT IT COULD NOT RULE ON THE CASE BECAUSE TOO MUCH TIME HAD PASSED, OUR CLIENTS APPEALED THE CONNECTICUT SUPREME COURT HAS AGREED TO HEAR THE APPEAL SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH</p> |

| Return<br>Reference               | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART VII | <p>MASSACHUSETTS FISCAL ALLIANCE V SULLIVAN (COMPELLED SPEECH, INCLUDING TOP FIVE DONOR DISCLOSURE AND CEO DISCLAIMER ON FACE OF COMMUNICATION) CAN THE GOVERNMENT HIJACK OVER 20 PERCENT OF AN ISSUE AD TO PROMOTE THE STATE'S MESSAGE? CAN IT FORCE A SPEAKER TO NAME FIVE PEOPLE ON THE FACE OF A PRINT, INTERNET, OR TELEVISION AD, EVEN IF THOSE PEOPLE HAD NOTHING TO DO WITH THE COMMUNICATION'S PRODUCTION? THOSE ARE THE QUESTIONS POSED IN MASSACHUSETTS FISCAL ALLIANCE V SULLIVAN</p> <p>MASSACHUSETTS, LIKE MANY STATES, HEAVILY BURDENS POLITICAL SPEECH BY FORCING GROUPS TO TAKE A MORE FORMAL ORGANIZATIONAL STATUS, LIMITS CONTRIBUTIONS TO GROUPS AND CANDIDATES, AND ADMINISTERS AN INTRUSIVE DONOR DISCLOSURE REGIME BUT THE COMMONWEALTH GOES EVEN FURTHER THAN OTHER JURISDICTIONS, CO-OPTING PRIVATE POLITICAL ENTITIES TO SPEAK GOVERNMENT-DRAFTED SCRIPTS ON CAMERA AND FORCING GROUPS TO FORFEIT THE PRIVACY OF THEIR DONORS AS A CONDITION OF TALKING ABOUT POLICY THE MASSACHUSETTS FISCAL ALLIANCE WANTS TO RUN PRINT, RADIO, TELEVISION, AND INTERNET COMMUNICATIONS THAT FOCUS ON TWO LEGISLATIVE ISSUES A TAX INCREASE PROPOSAL AND A LEGISLATIVE PAY RAISE BECAUSE THOSE ADS WILL, BY THE NATURE OF THEIR CONTENT, REFERENCE AN OFFICEHOLDER, THE COMMONWEALTH DEMANDS THAT THE ALLIANCE'S CHAIRMAN APPEAR ON TELEVISED COMMUNICATIONS FOR NEARLY 20 PERCENT OF THE LENGTH OF AN AD AND, FOR BOTH RADIO AND TV ADS, PERSONALLY READ A SCRIPT WRITTEN FOR HIM BY THE STATE WHY MASSACHUSETTS FEELS THE NEED TO FORCE THIRD PARTY ADVERTISERS TO SHOW THE RACE, GENDER, SEX, SPEECH PATTERN, AND OTHER IRRELEVANT PERSONAL CHARACTERISTICS OF A GROUP'S PRINCIPAL OFFICER IS UNCLEAR DISCLOSURE, AT LEAST IN THEORY, IS ABOUT GIVING RELEVANT INFORMATION TO THE VOTERS SHORTLY BEFORE AN ELECTION - AND THIS INFORMATION IS INHERENTLY UNHELPFUL TO THE ELECTORATE THE COMMONWEALTH COMPOUNDS THIS CONSTITUTIONAL INJURY BY COMPELLING EVEN MORE SPEECH EVEN GROUPS THAT DO NOT FALL INTO MASSACHUSETTS'S ROBUST DONOR DISCLOSURE REGIME, LIKE THE ALLIANCE, ARE FORCED TO PUBLICIZE THEIR TOP FIVE FUNDERS ON THE FACE OF THEIR COMMUNICATIONS ONCE AGAIN, THIS INFORMATION WILL BE USELESS TO THE VOTERS - NONE OF THE LISTED PERSONS WILL HAVE NECESSARILY GIVEN TO FUND THE AD, AND THEY MAY NOT EVEN AGREE WITH IT NEVERTHELESS, MASSACHUSETTS HAS DECIDED THAT DONOR PRIVACY MUST BE DONE AWAY WITH - EVEN IF THERE IS NO ARTICULABLE BASIS TO ARGUE THE PEOPLE LOSING THAT PRIVACY TRULY AUTHORED OR FUNDED THE AD ON ELECTION DAY, JUDGE RYA W ZOBEL DENIED THE ALLIANCE'S REQUEST FOR A PRELIMINARY INJUNCTION THE GROUP SUBSEQUENTLY RAN THE ISSUE COMMUNICATIONS IT HAD INTENDED - WITHOUT THE DISCLAIMERS, WHICH ARE ONLY REQUIRED BEFORE THE ELECTION THE CASE REMAINS PENDING SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH IT WOULD ALSO PROTECT DONOR AND ASSOCIATIONAL PRIVACY</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference                | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASE IN<br>LITIGATION<br>PART VIII | <p>THOMAS V SCHROER (CONSTITUTIONALITY OF STATE POLITICAL SIGN REGULATIONS ON PRIVATE PROPERTY) THE INSTITUTE FOR FREE SPEECH IS REPRESENTING WILLIAM H THOMAS, JR IN THE STATE'S APPEAL OF A RULING THAT TENNESSEE'S SIGN RULES ARE UNCONSTITUTIONAL IN MARCH 2017, A FEDERAL JUDGE RULED FOR THOMAS, SAYING TENNESSEE LAW VIOLATED THE FIRST AMENDMENT BY CREATING "AN UNCONSTITUTIONAL, CONTENT-BASED REGULATION OF SPEECH " MR THOMAS OWNS SEVERAL ROADSIDE SIGNS THIS APPEAL CONCERNS ONE SUCH SIGN, WHICH MR THOMAS HAS USED TO EXPRESS VARIOUS NON-COMMERCIAL MESSAGES AND OPINIONS, SUCH AS CHEERING ON U S ATHLETES DURING THE OLYMPICS AND CELEBRATING "THE GLORY OF THE SEASON" DURING THE HOLIDAYS TENNESSEE HAS SOUGHT TO TEAR DOWN MR THOMAS'S SIGN, BUT CRUCIALLY, IT WOULD NOT ATTEMPT TO DO SO HAD IT ADVERTISED ON-SITE COMMERCIAL ACTIVITY OR THE SALE OF HIS PROPERTY SUCH ADS ARE EXEMPT UNDER THE LAW GOVERNING BILLBOARDS IN TENNESSEE SO IF A NEARBY AUTO BODY SHOP WANTED TO ADVERTISE A SALE ON TIRES WITH THE SAME-SIZED BILLBOARD, IT COULD DO SO AS A RESULT OF THIS EXEMPTION, THE STATE MUST LOOK TO A SIGN'S CONTENT TO DETERMINE WHETHER IT SHOULD BE REGULATED THIS CREATES A MAJOR FIRST AMENDMENT PROBLEM A LAW THAT PERMITS A SIGN THAT SAYS "CHEAP CIGARETTES HERE," BUT PROHIBITS AN IDENTICAL-SIZED SIGN THAT READS "CUT THE PROPERTY TAX OR "PASS THE CLEAN WATER ACT" IS A CONTENT-BASED RESTRICTION ON SPEECH SUCH RESTRICTIONS MUST SURVIVE STRICT SCRUTINY TENNESSEE APPEALED THE LOWER COURT'S RULING LAST OCTOBER THE INSTITUTE FOR FREE SPEECH IS REPRESENTING THOMAS DURING THE APPEAL BUT WAS NOT INVOLVED IN THE CASE PREVIOUSLY THE CASE, KNOWN AS THOMAS V SCHROER, IS CURRENTLY BEFORE THE SIXTH CIRCUIT COURT OF APPEALS AS THE LOWER COURT DECISION RECOGNIZED, TENNESSEE HAS FAILED TO PROVE A VALID REASON FOR ITS TWO-TRACK REGULATORY SYSTEM FOR BILLBOARDS "IN THE INSTANT CASE, THE COURT FINDS THE STATE'S INTERESTS IN AESTHETICS AND TRAFFIC SAFETY ARE NOT COMPELLING INTERESTS THE PROVISIONS AT ISSUE HERE CONCERN THE DISTINCTION BETWEEN SIGNS WITH CONTENT CONCERNING ON-PREMISES-RELATED ACTIVITY VERSUS OTHER MESSAGES THE STATE FAILS TO ESTABLISH HOW THIS SPECIFIC DISTINCTION RELATES TO TRAFFIC SAFETY AND AESTHETICS," WROTE JUDGE JON P MCCALLA IN HIS OPINION, JUDGE MCCALLA FOUND THAT EVEN IF THE STATE HAD PROVED THE INTERESTS WERE VALID, THE LAW "IS NOT NARROWLY TAILORED TO THOSE INTERESTS " HE AGREED THAT THOMAS HAD SUGGESTED FIVE POSSIBLE ALTERNATIVES THAT WERE LESS BURDENSOME ON SPEECH SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference        | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CASES<br>CLOSED IN<br>2018 | <p>HOLMES, ET AL V FEDERAL ELECTION COMMISSION (IRRATIONAL CONTRIBUTION LIMITS) THIS CASE RAISED AN AS-APPLIED FIRST AMENDMENT CHALLENGE TO A LAW THAT OFTEN ALLOWS CONGRESSIONAL INCUMBENTS TO RAISE TWICE AS MUCH FOR THEIR GENERAL ELECTION CAMPAIGNS AS CHALLENGERS. FEDERAL CAMPAIGN FINANCE LAWS LIMIT RELEVANT CAMPAIGN CONTRIBUTIONS 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 FACE COMPETITIVE PRIMARIES AT A LOWER RATE THAN CHALLENGERS, CAN RAISE UP TO \$5,400 IN A SINGLE CONTRIBUTION 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. AFTER WINNING A PRIMARY, CHALLENGERS MAY RAISE JUST \$2,700 PER DONOR FOR THE GENERAL ELECTION. THIS STATE OF AFFAIRS EFFECTIVELY HALVES THE GENERAL ELECTION CONTRIBUTION LIMIT FOR CANDIDATES FACING A COMPETITIVE PRIMARY. ON NOVEMBER 28, 2017, THE D.C. CIRCUIT COURT OF APPEALS COURT UPHELD THE LAW. THE U.S. SUPREME COURT DECLINED TO REVIEW THE DECISION IN FEBRUARY 2018.</p> |

## 990 Schedule O, Supplemental Information

| Return Reference                  | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990,<br>PART XII,<br>LINE 2C | THE NOVEMBER TEAM, ET AL , V JOINT COMMISSION ON PUBLIC ETHICS (LOBBYING DISCLOSURE) IN RESPONSE TO OUR LITIGATION ON BEHALF OF A CROSS-IDEOLOGICAL GROUP OF PR FIRMS, THE NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS (JCOPE) AGREED TO CHANGE ITS REGULATIONS THAT REQUIRED PUBLIC RELATIONS PROFESSIONALS TO REGISTER AND REPORT AS LOBBYISTS THAT AGREEMENT CAME AFTER AN APPEAL WAS FILED WITH THE U S COURT OF APPEALS FOR THE SECOND CIRCUIT IN RESPONSE, THE PARTIES IN THE LITIGATION AGREED TO END THE LAWSUIT THE CASE WAS FINALLY CLOSED IN MAY 2018 WHEN JCOPE REVISED THE REGULATION IN A MANNER THAT RESPECTED FIRST AMENDMENT RIGHTS |