

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)

OMB No. 1545-0047

# 2017

Open to Public Inspection

▶ 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.

## A For the 2017 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>INSTITUTE FOR FREE SPEECH</b>		<b>D</b> Employer identification number <b>20-3676886</b>
	Doing business as		<b>E</b> Telephone number <b>703-894-6800</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>124 S. WEST STREET</b>		<b>G</b> Gross receipts \$ <b>2,433,660.</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>ALEXANDRIA, VA 22314</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>DAVID KEATING</b> <b>SAME AS C ABOVE</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. (see instructions)	
<b>J</b> Website: <b>WWW.IFS.ORG</b>		<b>H(c)</b> Group exemption number ▶	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2005</b>	<b>M</b> State of legal domicile: <b>VA</b>

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>14</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>6</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,021,188.	<b>Current Year</b> 2,179,442.
	<b>9</b> Program service revenue (Part VIII, line 2g)	125,000.	220,000.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	217.	27,747.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,381.	6,471.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,154,786.</b>	<b>2,433,660.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	6,000.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,164,084.	1,259,276.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>184,043.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	651,663.	673,759.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,815,747.</b>	<b>1,939,035.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>339,039.</b>	<b>494,625.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 2,891,323.	<b>End of Year</b> 3,421,584.
	<b>21</b> Total liabilities (Part X, line 26)	146,498.	182,134.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>2,744,825.</b>	<b>3,239,450.</b>

## Part II Signature Block

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

<b>Sign Here</b>	▶ E-filed 10/5/2018	Date
	Signature of officer	
<b>Paid Preparer Use Only</b>	▶ <b>DAVID KEATING, PRESIDENT</b>	Type or print name and title
	Print/Type preparer's name	Preparer's signature
<b>Paid Preparer Use Only</b>	<b>ANDREW E. YOUNG, CPA</b>	<b>ANDREW E. YOUNG, CPA</b>
	Firm's name ▶ <b>RENNER AND COMPANY, CPA, P.C</b>	Firm's EIN ▶ <b>54-1498950</b>
	Firm's address ▶ <b>700 NORTH FAIRFAX ST, SUITE 400</b> <b>ALEXANDRIA, VA 22314</b>	Phone no. <b>703-535-1200</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THROUGH STRATEGIC LITIGATION, COMMUNICATION, ACTIVISM, TRAINING, RESEARCH AND EDUCATION, THE 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 [X] No If "Yes," describe these new services on Schedule O.

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

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

4a (Code: ) (Expenses \$ 772,388. including grants of \$ 3,500. ) (Revenue \$ 220,000. ) THE LITIGATION PROGRAM OF THE INSTITUTE FOR FREE SPEECH PURSUES STRATEGIC LITIGATION AND FILES AMICUS BRIEFS TO DEFEND THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

4b (Code: ) (Expenses \$ 383,410. including grants of \$ ) (Revenue \$ ) THE INSTITUTE FOR FREE SPEECH EDUCATES ITS SUPPORTERS AND THE PUBLIC AT LARGE OF THE BENEFITS OF THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION AND THE IMPORTANCE OF THESE RIGHTS TO 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.

4c (Code: ) (Expenses \$ 507,388. including grants of \$ 2,500. ) (Revenue \$ ) THE INSTITUTE FOR FREE SPEECH PUBLISHES RESEARCH ON THE EFFECTS OF LAWS AND REGULATIONS ON THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. THE INSTITUTE ALSO TRACKS AND ANALYZES PROPOSED LEGISLATION AND REGULATIONS AT THE FEDERAL AND STATE LEVEL THAT COULD AFFECT THESE FIRST AMENDMENT RIGHTS.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ 6,471.)

4e Total program service expenses 1,663,186.

**Part IV Checklist of Required Schedules**

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

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

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

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

Input box for Schedule O

Main table with columns for question numbers (1a-14b), Yes, and No. Includes questions about Form 1096, Form W-2G, Form W-3, and various IRS forms like 8886-T, 8899, 1098-C, 4966, 720, and 729.

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

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, significant changes, asset diversion, members, and meeting documentation.

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

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, written policies, conflict of interest, whistleblower, document retention, compensation, joint ventures, and participation in joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NV, WV, WA, NJ, NH, SC, VA, RI, AL, IL, GA, OK
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: THE ORGANIZATION - 703-894-6800 124 S. WEST STREET, NO. 201, ALEXANDRIA, VA 22314

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRADLEY A. SMITH CHAIRMAN	10.00	X		X				60,500.	0.	0.
(2) JOHN SNIDER TREASURER	1.00	X		X				0.	0.	0.
(3) HUNTER BATES DIRECTOR	1.00	X						0.	0.	0.
(4) EDWARD H. CRANE DIRECTOR	1.00	X						0.	0.	0.
(5) CLETA MITCHELL DIRECTOR	1.00	X						0.	0.	0.
(6) STEPHEN MODZELEWSKI DIRECTOR	1.00	X						0.	0.	0.
(7) ERIC O'KEEFE DIRECTOR	1.00	X						0.	0.	0.
(8) DAVID KEATING PRESIDENT	40.00			X				152,067.	0.	40,579.
(9) ALLEN DICKERSON SECRETARY/LEGAL DIRECTOR	40.00			X				157,246.	0.	17,511.





**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	2,179,442.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....						
	<b>h Total.</b> Add lines 1a-1f .....		2,179,442.				
<b>Program Service Revenue</b>	<b>2 a</b> LITIGATION AWARD FEES .....	<b>Business Code</b> 900099	220,000.	220,000.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....		220,000.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		27,747.			27,747.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....					
		<b>c</b> Gain or (loss) .....					
		<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
<b>b</b> Less: direct expenses .....		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> MISCELLANEOUS INCOME .....	900099	6,471.	6,471.				
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....		6,471.				
<b>12 Total revenue.</b> See instructions. ....		2,433,660.	226,471.	0.	27,747.		

**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  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	6,000.	6,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	367,402.	331,875.	8,156.	27,371.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	765,946.	691,880.	17,002.	57,064.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,287.	18,325.	451.	1,511.
9 Other employee benefits	32,089.	28,985.	713.	2,391.
10 Payroll taxes	73,552.	66,440.	1,632.	5,480.
11 Fees for services (non-employees):				
a Management				
b Legal	31,031.	22,665.		8,366.
c Accounting	15,673.	14,157.	348.	1,168.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	197,831.	147,502.	6,972.	43,357.
12 Advertising and promotion	71.	71.		
13 Office expenses	6,205.	5,604.	139.	462.
14 Information technology	4,311.	3,895.	95.	321.
15 Royalties				
16 Occupancy	128,180.	115,784.	2,847.	9,549.
17 Travel	55,937.	45,439.	875.	9,623.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	16,509.	8,517.	7,592.	400.
20 Interest	290.	262.	6.	22.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,520.	4,986.	123.	411.
23 Insurance	9,685.	8,520.	1,165.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>DUES AND SUBSCRIPTIONS</b>	73,653.	71,582.	938.	1,133.
b <b>MAILING AND PRINTING</b>	47,471.	29,142.	6,120.	12,209.
c <b>BRANDING</b>	35,824.	2,697.	33,127.	
d <b>MISCELLANEOUS</b>	28,307.	25,570.	628.	2,109.
e All other expenses	17,261.	13,288.	2,877.	1,096.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,939,035.	1,663,186.	91,806.	184,043.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	604,825.	<b>1</b>	510,917.
	<b>2</b> Savings and temporary cash investments .....	260,135.	<b>2</b>	100,922.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	158.	<b>4</b>	12,412.
	<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 instr). Complete Part II of Sch 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 .....	15,229.	<b>9</b>	23,570.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 223,531.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 216,590.	10,776.	<b>10c</b> 6,941.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	2,000,000.	<b>12</b>	2,764,501.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	200.	<b>15</b>	2,321.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	2,891,323.	<b>16</b>	3,421,584.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	137,072.	<b>17</b>	177,985.
	<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 .....	1,631.	<b>21</b>	0.
	<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 .....	7,795.	<b>25</b>	4,149.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	146,498.	<b>26</b>	182,134.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	2,643,882.	<b>27</b>	3,095,126.
	<b>28</b> Temporarily restricted net assets .....	100,943.	<b>28</b>	144,324.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>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> Total net assets or fund balances .....	2,744,825.	<b>33</b>	3,239,450.	
<b>34</b> Total liabilities and net assets/fund balances .....	2,891,323.	<b>34</b>	3,421,584.	

**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>	2,433,660.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,939,035.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	494,625.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	2,744,825.
<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>	3,239,450.

**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		
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?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>b</b> Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<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?		X
<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		

Form 990 (2017)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization <b>INSTITUTE FOR FREE SPEECH</b>	Employer identification number <b>20-3676886</b>
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**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 **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations .....

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1737254.	1948931.	1999911.	2021188.	2179442.	9886726.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	1737254.	1948931.	1999911.	2021188.	2179442.	9886726.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						4105648.
<b>6 Public support.</b> Subtract line 5 from line 4.						5781078.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....	1737254.	1948931.	1999911.	2021188.	2179442.	9886726.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....		108.	101.	217.	27,747.	28,173.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	651.	1,667.	1,385.	8,381.	6,471.	18,555.
<b>11 Total support.</b> Add lines 7 through 10						9933454.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	383,175.
<b>13 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**

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	58.20 %
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	<b>15</b>	51.11 %
<b>16a 33 1/3% support test - 2017.</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 - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2017.</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 - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	▶ <input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** 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 - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described 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? If "Yes" to a, b, or c, provide detail in <b>Part VI</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? If "No," describe in <b>Part VI</b> 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.		
<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? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**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)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

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

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

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> 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.	Yes	No
<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? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</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? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		

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

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

<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):		
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 <b>Part VI</b> ):		
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

**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.)

Area with horizontal lines for supplemental information.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization <b>INSTITUTE FOR FREE SPEECH</b>	Employer identification number <b>20-3676886</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>752,850.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>215,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>105,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>INSTITUTE FOR FREE SPEECH</b>	Employer identification number <b>20-3676886</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 90,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	<hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>INSTITUTE FOR FREE SPEECH</b>	Employer identification number  <b>20-3676886</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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



Name of organization  <b>INSTITUTE FOR FREE SPEECH</b>	Employer identification number  <b>20-3676886</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2017**

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

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

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

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

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

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

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

Name of organization <b>INSTITUTE FOR FREE SPEECH</b>	Employer identification number <b>20-3676886</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2017

**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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	23,256.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	23,256.													
<b>d</b>	Other exempt purpose expenditures .....	1,915,779.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	1,939,035.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	246,952.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">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) .....	61,738.													
<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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
<b>2a</b> Lobbying nontaxable amount	224,517.	233,077.	240,787.	246,952.	945,333.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					1,418,000.
<b>c</b> Total lobbying expenditures	13,507.	41,886.	7,552.	23,256.	86,201.
<b>d</b> Grassroots nontaxable amount	56,129.	58,269.	60,197.	61,738.	236,333.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					354,500.
<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 campaign activity expenditures from the prior year? .....	<b>3</b>	

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

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

**Part IV Supplemental Information**

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

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)     Preservation of a 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 Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 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? .....

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)? .....

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) 2017

**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:

	Amount
c Beginning balance	1,631.
d Additions during the year	5,847.
e Distributions during the year	5,157.
f Ending balance	2,321.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	100,943.	100,943.	105,239.	118,663.	10,000.
b Contributions	50,000.				175,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	6,619.		4,296.	13,424.	66,337.
f Administrative expenses					
g End of year balance	144,324.	100,943.	100,943.	105,239.	118,663.

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

- a Board designated or quasi-endowment  %
- b Permanent endowment  %
- c Temporarily restricted endowment  100.00 %

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

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

	Yes	No
(i) unrelated organizations		<input checked="" type="checkbox"/>
(ii) related organizations		<input checked="" type="checkbox"/>
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		80,708.	80,708.	0.
d Equipment		126,792.	119,851.	6,941.
e Other		16,031.	16,031.	0.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,941.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other		
(A) CERTIFICATES OF DEPOSIT	2,764,501.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,764,501.	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATION	4,149.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	4,149.

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>	2,579,369.
<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>	145,709.	
<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>	145,709.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	2,433,660.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<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>	2,433,660.

**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>	2,084,744.
<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>	145,709.	
<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>	145,709.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,939,035.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<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>	1,939,035.

**Part XIII Supplemental Information.**

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

**PART IV, LINE 2B:**

THE 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.

**PART V, LINE 4:**

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

**PART X, LINE 2:**

IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS



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

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

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

**INSTITUTE FOR FREE SPEECH**

Employer identification number

**20-3676886**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2017

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID KEATING PRESIDENT	(i)	152,067.	0.	0.	4,950.	35,629.	192,646.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALLEN DICKERSON SECRETARY/LEGAL DIRECTOR	(i)	157,246.	0.	0.	4,926.	12,585.	174,757.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

Multiple horizontal lines for supplemental information.

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

# Transactions With Interested Persons

OMB No. 1545-0047

# 2017

**Open To Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://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 Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

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

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

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

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

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

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

Total ..... ▶ \$ \_\_\_\_\_

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

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

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

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BRADLEY SMITH	CHAIRMAN OF THE BOA	60,500.	CONSULTING		X

**Part V Supplemental Information**

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

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

(A) NAME OF PERSON: BRADLEY SMITH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CHAIRMAN OF THE BOARD OF DIRECTORS

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

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Inspection

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

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

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 6,471.

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

NO SUCH COMMITTEES EXISTED.

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

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

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

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

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

THE PRESIDENT'S COMPENSATION IS NEGOTIATED WITH THE CHAIRMAN, AND APPROVED

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

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BY THE BOARD. COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT.

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

NV,WV,WA,NJ,NH,SC,VA,RI,AL,IL,GA,OK,KS

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

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

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

PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	147,502.
MANAGEMENT AND GENERAL EXPENSES	6,972.
FUNDRAISING EXPENSES	43,357.
TOTAL EXPENSES	197,831.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	197,831.

FORM 990, PART XII, LINE 2C

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

CASES IN LITIGATION PART 1

CALZONE V. MISSOURI ETHICS COMMISSION

CAN A STATE GOVERNMENT FINE YOU SIMPLY FOR TALKING TO STATE



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LEGISLATORS? THAT IS THE QUESTION AT THE CENTER OF CALZONE V. MISSOURI ETHICS COMMISSION (MEC).

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

MR. CALZONE'S DIFFICULTIES WITH STATE REGULATORS BEGAN ON ELECTION DAY IN 2014, WHEN THE SOCIETY OF GOVERNMENT CONSULTANTS, A LOBBYIST GUILD IN MISSOURI, FILED A COMPLAINT WITH THE MISSOURI ETHICS COMMISSION. THE COMPLAINT CLAIMED THAT, WHEN MR. CALZONE SPOKE WITH LEGISLATORS DURING HIS ADVOCACY, HE WAS ACTING AS A PAID LOBBYIST - AND THAT HIS FAILURE TO REGISTER AS A LOBBYIST WITH THE STATE WAS AGAINST THE LAW, SUBJECTING HIM TO FINES AND POSSIBLY EVEN JAIL TIME.

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

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AS A LOBBYIST AND LIST MISSOURI FIRST AS THE ORGANIZATION FOR WHICH HE IS SPEAKING.

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

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

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

ON OCTOBER 21, 2016, A LAWSUIT WAS FILED IN THE U.S. DISTRICT COURT FOR THE WESTERN DISTRICT OF MISSOURI. TO PREVENT CONTINUED VIOLATIONS OF CALZONE'S FIRST AMENDMENT RIGHT TO "PETITION THE GOVERNMENT FOR A

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REDRESS OF GRIEVANCES," THE SUIT ASKS THE FEDERAL COURT TO PERMANENTLY ORDER THE MEC TO STOP ITS "ENFORCEMENT OF AN UNCONSTITUTIONAL LAW."

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

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

ON JUNE 26, 2017, A FEDERAL COURT JUDGE RULED THAT THE STATE LAW WAS CONSTITUTIONAL. AN APPEAL AND BRIEFS WERE FILED WITH THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT, AND ORAL ARGUMENT WAS HEARD ON APRIL 10, 2018. SIX BRIEFS WERE FILED IN THIS CASE IN 2017.

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

CASES IN LITIGATION PART 2

Name of the organization

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COALITION FOR SECULAR GOVERNMENT V. WILLIAMS

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

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

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

THE COALITION WON THEIR CHALLENGE IN DISTRICT COURT, WITH THE JUDGE WRITING THAT "ANY 'INFORMATIONAL INTEREST' THE GOVERNMENT HAS IN MANDATING CONTRIBUTION AND EXPENDITURE DISCLOSURES [IS] SO MINIMAL AS TO BE NONEXISTENT [IN THIS CASE], AND CERTAINLY INSUFFICIENT TO JUSTIFY THE BURDENS COMPLIANCE IMPOSES ON MEMBERS' CONSTITUTIONAL FREE SPEECH

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AND ASSOCIATION RIGHTS." THE RULING PROVISIONALLY AWARDED ATTORNEY'S FEES AS THE PREVAILING PARTY UNDER 42 U.S.C. 1983 AND 1988. THE RULING WAS AFFIRMED BY THE TENTH CIRCUIT COURT OF APPEALS. THE STATE PETITIONED THE U.S. SUPREME COURT FOR REVIEW OF THE DECISION, BUT THE PETITION WAS DENIED ON OCTOBER 3, 2016.

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

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

CASES IN LITIGATION PART 3

FEDERAL ELECTION COMMISSION V. JEREMY JOHNSON AND JOHN SWALLOW

ATTORNEYS FROM THE INSTITUTE FOR FREE SPEECH ASKED A FEDERAL JUDGE ON OCTOBER 23, 2017 TO DISMISS THE FEDERAL ELECTION COMMISSION'S (FEC) CASE AGAINST FORMER UTAH ATTORNEY GENERAL JOHN SWALLOW. THE FILING SAID SWALLOW BROKE NO LAW AND THAT THE REGULATION CITED IN THE FEC COMPLAINT IS ITSELF ILLEGAL AND VIOLATES THE FIRST AMENDMENT.

THE CASE STEMS FROM A 2015 FEC COMPLAINT AGAINST BUSINESSMAN JEREMY JOHNSON, WHO IS ALLEGED TO HAVE ENGAGED IN AN ILLEGAL STRAW-DONOR SCHEME. THE INSTITUTE FOR FREE SPEECH IS REPRESENTING ONLY MR. SWALLOW IN THE CASE.

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THE FEC DOES NOT CLAIM THAT MR. SWALLOW PARTICIPATED IN THE ALLEGEDLY UNLAWFUL BEHAVIOR. THERE WAS NO EVIDENCE THAT SWALLOW MADE ILLEGAL CONTRIBUTIONS OR PROVIDED FUNDS FOR STRAW CONTRIBUTIONS BY OTHERS. RATHER, THE FEC ALLEGES THAT MR. SWALLOW GAVE ADVICE THAT MAY HAVE HELPED MR. JOHNSON. HOWEVER, CONGRESS NEVER ENACTED SECONDARY LIABILITY - PUNISHING SOMEONE FOR HELPING ANOTHER - FOR THIS KIND OF OFFENSE. SWALLOW ALSO DENIES THE FEC'S ALLEGATIONS, THOUGH THE INVOLVEMENT OF THE INSTITUTE'S ATTORNEYS IS LIMITED TO LITIGATING AGAINST THE ILLEGALLY ADOPTED REGULATION THAT VIOLATES THE FIRST AMENDMENT.

"THE FEC'S PURSUIT OF MR. SWALLOW IS A CLEAR OVERREACH OF THE AGENCY'S CONSTITUTIONAL AUTHORITY, MADE ESPECIALLY DANGEROUS BY THE FACT THAT IT CONCERNS HIS SPEECH RATHER THAN HIS ACTIONS," SAID INSTITUTE FOR FREE SPEECH LEGAL DIRECTOR ALLEN DICKERSON IN A PRESS STATEMENT. "ONLY CONGRESS MAY CREATE LIABILITY, AND IT SPOKE CLEARLY: THE ONLY PEOPLE LIABLE FOR A PROHIBITED CONTRIBUTION IN THE NAME OF ANOTHER ARE THE PERSON MAKING THE CONTRIBUTION AND HIS OR HER KNOWING CONDUITS."

AMONG OTHER DEFICIENCIES, THE REGULATION "FAILS REVIEW UNDER THE ADMINISTRATIVE PROCEDURE ACT AND FAILS CONSTITUTIONAL SCRUTINY. THE SUPREME COURT HAS UNAMBIGUOUSLY HELD THAT ADMINISTRATIVE AGENCIES MAY NOT SIMPLY READ SECONDARY CIVIL LIABILITY INTO A STATUTE, AND THAT THE POWER TO CREATE SECONDARY CIVIL LIABILITY LIES WITH CONGRESS ALONE," THE INSTITUTE FOR FREE SPEECH'S BRIEF EXPLAINS.

IN PROTECTING CONSTITUTIONAL RIGHTS, COURTS HAVE LONG PREVENTED AGENCIES FROM ACTING OUTSIDE OF THE LAW. IF CONGRESS WOULD LIKE TO

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CREATE SECONDARY LIABILITY FOR CONTRIBUTIONS MADE IN THE NAME OF ANOTHER, IT CAN DO SO. THE FEC CANNOT.

IN ADDITION TO BEING OUTSIDE GRANTED AUTHORITY, THE FEC'S REGULATION IS ITSELF UNCONSTITUTIONAL UNDER THE FIRST AMENDMENT. IT WOULD CHILL A WIDE RANGE OF PROTECTED SPEECH ABOUT CANDIDATES BEYOND THE SPECIFICS OF THE CASE AGAINST SWALLOW. SUCH RESTRICTIONS MUST SURVIVE "STRICT SCRUTINY," THE MOST STRINGENT STANDARD OF REVIEW USED BY COURTS. THIS REGULATION FAILS THAT TEST.

"THE INNOCENT ACTIVITY THE FEC WOULD CHILL," THE BRIEF NOTES, "INCLUDES ADVISING OTHERS ABOUT WHICH CANDIDATE WILL BEST REPRESENT THEIR INTERESTS, AND NOTIFYING FUNDRAISERS THAT SUPPORTERS WITH WHOM THEY WERE WORKING HAD FALLEN THROUGH WITH THEIR PROMISES. AGAINST THIS OBVIOUS FIRST AMENDMENT HARM, THE FEC CAN ONLY SUGGEST THAT BY MUZZLING MR. SWALLOW, MR. JOHNSON WOULD NOT HAVE GONE FORWARD WITH AN UNLAWFUL SCHEME. THAT CONNECTION IS TOO ATTENUATED, AND THE BALANCE OF HARMS TOO SEVERE."

THE INSTITUTE FOR FREE SPEECH CONSISTENTLY HOLDS ADMINISTRATIVE AGENCIES ACCOUNTABLE FOR REGULATORY OVERREACH THAT HARMS FIRST AMENDMENT FREEDOMS. THE INSTITUTE'S BRIEF ASKS THE COURT TO IMMEDIATELY DISMISS THE COMPLAINT AGAINST MR. SWALLOW AND STRIKE THE FEC'S UNLAWFUL REGULATION.

ON APRIL 6, 2018, U.S. DISTRICT COURT JUDGE DEE BENSON RULED THAT THE FEC "EXCEED[ED] ITS AUTHORITY TO WRITE REGULATIONS AND IMPROPERLY INTRUD[ED] INTO THE REALM OF LAW MAKING THAT IS THE EXCLUSIVE PROVINCE

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OF CONGRESS." THE RULING EFFECTIVELY ENDS THE FEC'S LITIGATION AGAINST SWALLOW.

"THE FEDERAL ELECTION COMMISSION'S BRAZEN ATTEMPT TO SUPPLANT CONGRESS WAS RIGHTLY REJECTED BY THE COURT. UNELECTED COMMISSIONERS CANNOT ACT OUTSIDE OF THE LAW TO PUNISH CONDUCT THEY DEEM INAPPROPRIATE," SAID INSTITUTE FOR FREE SPEECH LEGAL DIRECTOR ALLEN DICKERSON IN A PRESS STATEMENT.

"THE QUESTION [IN THE CASE] ASKS SIMPLY 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 FECA HAD NO AUTHORITY TO WRITE A REGULATION THAT WENT BEYOND THE ACT ITSELF," HE WROTE.

"WHILE IT MAY, OR MAY NOT, BE A GOOD IDEA TO EXPAND THE REACH OF FECA IN SUCH A WAY, SUCH EXPANSION MAY HAPPEN ONLY THROUGH AN ACT OF CONGRESS, PURSUANT TO ARTICLE I OF THE UNITED STATES CONSTITUTION. SUCH POWER DOES NOT EXIST IN AN INDEPENDENT AGENCY COMPRISED OF SIX UNELECTED COMMISSIONERS," HE CONCLUDED.

SUCCESS IN THIS CASE MARKED A VICTORY FOR SEPARATION OF POWERS, A VITAL SAFEGUARD THAT HELPS PROTECT FREE SPEECH AND SECURES THE RIGHTS OF ALL AMERICANS TO DISCUSS AND PARTICIPATE IN CAMPAIGN FUNDRAISING.

CASES IN LITIGATION PART 4

HOLMES ET AL. V. FEDERAL ELECTION COMMISSION



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

FEDERAL CAMPAIGN FINANCE LAWS LIMIT CAMPAIGN CONTRIBUTIONS TO CANDIDATES TO \$2,700 FOR THE PRIMARY ELECTION AND \$2,700 FOR THE GENERAL ELECTION. HOWEVER, DONATIONS OF \$5,400 ARE PERMITTED THROUGH THE DAY OF THE PRIMARY, THOUGH ONLY HALF THAT AMOUNT CAN BE SPENT ON THE PRIMARY RACE. INCUMBENTS, WHO RARELY FACE A COMPETITIVE PRIMARY, CAN RAISE UP TO \$5,400 IN A SINGLE CONTRIBUTION OVER A MUCH LONGER TIME PERIOD THAN MOST CHALLENGERS AND OFTEN SPEND IT ALL ON THE GENERAL ELECTION. A CHALLENGER, ON THE OTHER HAND, WILL USUALLY HAVE TO DEFEAT OPPONENTS IN THE PRIMARY ELECTION AND HAVE SCANT PRIMARY FUNDS LEFT TO SPEND ON THE NOVEMBER CONTEST. THE DAY AFTER THE PRIMARY, CHALLENGERS ARE HAMSTRUNG TO RAISING JUST \$2,700 PER DONOR FOR THE GENERAL ELECTION, EFFECTIVELY HALF THE AMOUNT RAISED FROM MANY DONORS BY INCUMBENTS FOR USE IN A GENERAL ELECTION CAMPAIGN. SUCCESS IN THIS CASE WILL PROTECT THE GENERAL PUBLIC'S FIRST AMENDMENT RIGHT TO FREE SPEECH.

ON APRIL 26, 2016, THE UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA CIRCUIT RULED THAT OUR CONSTITUTIONAL CHALLENGE MUST BE HEARD BY THE UNITED STATES COURT OF APPEALS SITTING EN BANC. THE INSTITUTE FOR FREE SPEECH'S BRIEF WAS FILED AUGUST 15, 2016. ORAL ARGUMENT WAS HELD MARCH 29, 2017. ON NOVEMBER 28, 2017, THE APPEALS COURT UPHELD THE LAW. A PETITION FOR REVIEW WAS FILED WITH THE U.S. SUPREME COURT IN FEBRUARY 2018, BUT IT WAS DENIED.

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

CASES IN LITIGATION PART 5

HOWARD JARVIS TAXPAYERS ASSOCIATION V. BROWN

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, THE INSTITUTE FOR FREE SPEECH 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 TO BE USED FOR THE PURPOSE OF FUNDING POLITICIANS' CAMPAIGNS. IN 2000, AGAIN BY INITIATIVE, VOTERS REAFFIRMED THE BAN ON TAX-FINANCED CAMPAIGNS BY PASSING PROPOSITION 34. IN ORDER TO PROTECT STATE LEGISLATORS FROM TAMPERING WITH THE LAW, THIS INITIATIVE ALSO REVOKED THE ABILITY OF THE LEGISLATURE TO AMEND ANY PART OF THE POLITICAL REFORM INITIATIVE WITHOUT VOTER APPROVAL. CALIFORNIANS SPOKE CLEARLY - ANY CHANGES TO THE BAN ON TAX-FINANCED CAMPAIGNS NEED TO BE APPROVED BY THE VOTERS, AND NOT JUST WITH THE PASSAGE OF A BILL BY THE LEGISLATURE.

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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 STATE APPEALED THE DECISION JANUARY 9, 2018. ITS OPENING BRIEF IS DUE AUGUST 31, 2018.

SUCCESS IN THIS CASE WILL HELP PROTECT THE INITIATIVE PROCESS IN CALIFORNIA AND ENSURE THAT TAX-FINANCED CAMPAIGNS CAN BECOME LAW ONLY WITH APPROVAL BY THE VOTERS.

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## CASES IN LITIGATION PART 6

INDEPENDENCE INSTITUTE V. FEDERAL ELECTION COMMISSION

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

FEDERAL LAW TREATS SPEECH ABOUT PUBLIC ISSUES AS CAMPAIGN SPEECH WHENEVER A CANDIDATE IS MENTIONED IN A BROADCAST AD WITHIN 60 DAYS OF THE GENERAL ELECTION. GROUPS MUST EITHER FILE PUBLIC REPORTS WITH PERSONAL DETAILS ABOUT DONORS WHO HAVE PROVIDED FUNDS FOR THE ADS, OR REFRAIN FROM SPEAKING. THE RESULT IS WHAT FIRST AMENDMENT ADVOCATES CALL A "CHILLING" EFFECT ON ADVOCACY, DEPRIVING THE PUBLIC OF IMPORTANT SPEECH ABOUT ISSUES OF PUBLIC IMPORTANCE.

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

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

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

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

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DISCLOSURE ISSUES] THAT A SUIT LIKE INDEPENDENCE INSTITUTE RAISES."

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

ON FEBRUARY 27, 2017, THE U.S. SUPREME COURT AFFIRMED WITHOUT COMMENT THE LOWER COURT'S RULING. THE COURT'S ORDER REFLECTED AGREEMENT WITH THE LOWER COURT'S RESULT, BUT NOT NECESSARILY ITS REASONING. THE ORDER DOES NOT INDICATE HOW ANY OF THE JUSTICES VOTED OR WHY.

CASES IN LITIGATION PART 7

INSTITUTE FOR FREE SPEECH V. BECERRA

AS IN MOST OTHER STATES, CHARITIES SOLICITING CONTRIBUTIONS IN CALIFORNIA ARE REQUIRED TO REGISTER WITH THE STATE. EACH YEAR, REGISTERED CHARITIES ARE REQUIRED TO FILE A COPY OF THEIR IRS FORM 990 TAX RETURNS WITH THE CALIFORNIA ATTORNEY GENERAL'S OFFICE AS A CONDITION FOR MAINTAINING THEIR CONSTITUTIONALLY PROTECTED LEGAL ABILITY TO SOLICIT CONTRIBUTIONS IN THE STATE. ON SCHEDULE B OF THE FORM 990, CHARITIES ARE REQUIRED TO REPORT TO THE IRS THE NAMES, ADDRESSES, AND AMOUNTS OF ALL DONORS WHO HAVE GIVEN EITHER AT LEAST \$5,000 OR MORE THAN 2% OF THE ORGANIZATION'S TOTAL REVENUE DURING THE

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YEAR. THE SCHEDULE B IS SUBMITTED TO THE IRS ON A CONFIDENTIAL BASIS AND, UNDER FEDERAL LAW, THE AGENCY IS PROHIBITED FROM RELEASING THIS INFORMATION TO ANYONE - INCLUDING STATE OFFICIALS. SIMILAR PRIVACY PROTECTIONS DO NOT EXIST UNDER CALIFORNIA'S AND MANY OTHER STATE'S LAWS.

HISTORICALLY, THE CALIFORNIA ATTORNEY GENERAL HAS NOT REQUIRED REGISTERED CHARITIES TO FILE A COPY OF THEIR CONFIDENTIAL, UNREDACTED FORM 990 SCHEDULE B DONOR LISTS WITH THE STATE. THE ATTORNEY GENERAL ONLY BEGAN DEMANDING THIS INFORMATION IN RECENT YEARS, AND THE SUDDEN DEMANDS DID NOT ARISE FROM ANY CHANGES IN, AND ARE NOT SPECIFICALLY AUTHORIZED BY, THE STATE'S LAWS AND REGULATIONS. THE ATTORNEY GENERAL ALSO HAS NOT CITED ANY RECENT CHANGE IN CIRCUMSTANCES WARRANTING THESE DEMANDS. BECAUSE THE ATTORNEY GENERAL IS NOT LEGALLY ENTITLED TO THIS INFORMATION AND HAS NO GOOD REASON FOR HAVING IT, THE INSTITUTE FOR FREE SPEECH (IFS) FILED SUIT TO STOP THIS PRACTICE.

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

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

THE ATTORNEY GENERAL ALSO CLAIMS THAT THE DEFAULT RULE SHOULD BE FOR INDIVIDUAL CHARITIES OPPOSING DEMANDS FOR THEIR DONOR INFORMATION TO DEMONSTRATE THAT THEY WILL FACE PARTICULARIZED HARM FROM TURNING THE DATA OVER TO THE GOVERNMENT. IN EFFECT, THIS CREATES A CATCH-22, IN WHICH ORGANIZATIONS AND THEIR DONORS CAN CLAIM AN EXEMPTION TO HARM ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST UNFORESEEABLE FUTURE HARMS. THE FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A RULE THAT ONLY LOOKS BACKWARD.

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

CASES IN LITIGATION PART 8  
JOE MARKLEY AND ROB SAMPSON V. STATE ELECTIONS ENFORCEMENT COMMISSION.

FOR VOTERS, WHAT INFORMATION ABOUT LEGISLATIVE CANDIDATES COULD BE MORE IMPORTANT THAN KNOWING THEIR VIEWS ON THE GOVERNOR'S KEY POLICIES? YET



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THE STATE OF CONNECTICUT HAS FINED TWO GENERAL ASSEMBLY MEMBERS SIMPLY FOR MENTIONING THE GOVERNOR IN THEIR CAMPAIGN ADS. NOW THEY ARE SUING THE STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) FOR VIOLATING THEIR FIRST AMENDMENT RIGHTS, WITH THE HELP OF THE INSTITUTE FOR FREE SPEECH.

JUST AS CANDIDATES FOR CONGRESS MUST BE ABLE TO DISCUSS THE PRESIDENT, CANDIDATES FOR STATE LEGISLATURE MUST BE ABLE TO DISCUSS THE GOVERNOR. YET CONNECTICUT LAW PREVENTS CANDIDATES FOR THE GENERAL ASSEMBLY FROM CRITICIZING THE GOVERNOR'S POLICIES IN ADS UNLESS THEY FIRST SECURE THE APPROVAL AND FUNDING OF ONE OF THE GOVERNOR'S OPPONENTS. THIS POLICY EFFECTIVELY BANS CANDIDATES FROM SPEAKING TO VOTERS ABOUT ONE OF THE MOST IMPORTANT RESPONSIBILITIES OF THE OFFICE THEY SEEK TO HOLD - CHECKING THE POWER OF THE EXECUTIVE.

JOE MARKLEY, A STATE SENATOR, AND ROB SAMPSON, A STATE REPRESENTATIVE, 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 DANIEL MALLOY'S POLICIES ON TAXES AND GOVERNMENT SPENDING. TWO ADDITIONAL ADS BY SAMPSON ALSO MENTIONED MALLOY'S POLICIES.

LEGISLATIVE CANDIDATES COMMONLY CAMPAIGN AS SUPPORTERS OR OPPONENTS OF THEIR STATE'S GOVERNOR, WHOSE POLICIES AND RECORD ARE BETTER KNOWN BY VOTERS. HOWEVER, SAMPSON'S OPPONENT IN THE ELECTION FILED A COMPLAINT WITH THE STATE ELECTIONS ENFORCEMENT COMMISSION ALLEGING THAT THESE ADS VIOLATED STATE CAMPAIGN FINANCE LAWS. THE SEEC AGREED.

BY CRITICIZING THE GOVERNOR'S RECORD, THE SEEC ARGUED THAT MARKLEY AND

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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.

MARKLEY AND SAMPSON ARE REPRESENTED BY THE INSTITUTE FOR FREE SPEECH AND CONNECTICUT ATTORNEY MICHAEL CRONIN. THEY ARE ASKING A CONNECTICUT COURT TO DISMISS THE FINES AND DECLARE THE LAW UNCONSTITUTIONAL. REQUIRING LEGISLATIVE CANDIDATES TO GET PERMISSION AND FUNDING FROM A GUBERNATORIAL CANDIDATE IN ORDER TO DISCUSS THE GOVERNOR IN CAMPAIGN ADS VIOLATES THE FIRST AMENDMENT. IF LEFT INTACT, THE LAW "WILL HARM FUTURE CANDIDATES BY RESTRICTING OR CHILLING FREE POLITICAL SPEECH, AND ASSOCIATION," THE INSTITUTE'S BRIEF NOTES.

ON AUGUST 2, 2018, THE CONNECTICUT SUPERIOR COURT FOR THE JUDICIAL DISTRICT OF NEW BRITAIN DISMISSED THE CASE FOR LACK OF JURISDICTION. THE DECISION IS EXPECTED TO BE APPEALED.

CASES IN LITIGATION PART 9

PATRIOTIC VETERANS V. INDIANA

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

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

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

SUCCESS IN THIS CASE WOULD HAVE INCREASED THE PROTECTIONS FOR THE PUBLIC'S FIRST AMENDMENT RIGHT TO FREE POLITICAL SPEECH. KEEPING SUCH A MEANS OF COMMUNICATIONS AVAILABLE WOULD HAVE BEEN ESPECIALLY IMPORTANT FOR SMALL ORGANIZATIONS THAT DO NOT HAVE THE RESOURCES TO BUY TELEVISION AND RADIO ADVERTISING.

CASES IN LITIGATION PART 10

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

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

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

AS THE OPENING BRIEF CLEARLY STATES, "[THIS COMPLAINT] RAISES THE SIMPLE QUESTION WHETHER A STATE AGENCY CAN, CONSISTENT WITH THE FIRST AMENDMENT, DECLARE THAT PRIVATE COMMUNICATIONS WITH THE PRESS CONSTITUTE 'LOBBYING,' AND THEN MANDATE PERSONS WHO SO COMMUNICATE TO SUBMIT TO A BURDENSOME REGULATORY REGIME THAT EXPOSES THEM TO CRIMINAL PROSECUTION OR FINES FOR NON-COMPLIANCE. THE ANSWER, EMPHATICALLY, IS 'NO.' "

THE CASE WAS FILED ON MARCH 8, 2016 IN U.S. DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK. ON AUGUST 24, 2016, GOVERNOR ANDREW

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

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

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

CASES IN LITIGATION PART 11

THOMAS V. SCHROER

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

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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 ITS 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 IN OCTOBER 2017. 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. JOHN SCHROER, COMMISSIONER OF THE TENNESSEE DEPARTMENT OF TRANSPORTATION (TDOT), IS A DEFENDANT IN HIS OFFICIAL

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CAPACITY ONLY.

INSTITUTE FOR FREE SPEECH ATTORNEYS FILED THE APPELLEE'S BRIEF ON APRIL 4, 2018. ORAL ARGUMENT HAS BEEN SCHEDULED FOR OCTOBER 2, 2018.

SUCCESS IN THIS CASE WOULD PROTECT THE RIGHTS TO FREE SPEECH AND A FREE PRESS.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & EQUIPMENT														
1	CHESAPEAKE INDUSTRIAL LEASING (FURNITURE)	01/12/08	SL	5.00		16	41,404.				41,404.	41,404.		0.	41,404.
8	LAPTOP, SOFTWARE, DOCKING STATION	01/20/06	SL	3.00		16	3,539.				3,539.	3,539.		0.	3,539.
9	LAPTOP, SOFTWARE, DOCKING STATION	06/08/06	SL	3.00		16	2,448.				2,448.	2,448.		0.	2,448.
11	BEST BUY LAPTOP	08/05/07	SL	3.00		16	1,639.				1,639.	1,639.		0.	1,639.
12	BEST BUY NOTEBOOK COMPUTER	09/05/07	SL	3.00		16	1,306.				1,306.	1,306.		0.	1,306.
14	LENOVO THINK PAD COMPUTER	10/24/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
15	LENOVO THINK PAD COMPUTER	11/01/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
16	LENOVO THINK PAD COMPUTER	11/27/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
18	PHONE SYSTEM-COMMUNICATION SYS	12/05/07	SL	3.00		16	8,066.				8,066.	8,066.		0.	8,066.
19	NETMENDER INC - COMPUTER PURCHASE	01/14/08	SL	3.00		16	8,373.				8,373.	8,373.		0.	8,373.
20	NETMENDER INC - COMPUTER PURCHASE	02/01/08	SL	3.00		16	6,387.				6,387.	6,387.		0.	6,387.
22	NETMENDER INC - COMPUTER PURCHASE	02/15/08	SL	3.00		16	3,833.				3,833.	3,833.		0.	3,833.
23	3/3 COMMUNICATIONS SYSO	03/28/08	SL	3.00		16	8,066.				8,066.	8,066.		0.	8,066.
24	NETMENDER INC - COMPUTER PURCHASE	04/29/08	SL	3.00		16	1,688.				1,688.	1,688.		0.	1,688.
25	COMPUTER - YEONJAI	02/27/09	SL	3.00		16	895.				895.	895.		0.	895.
26	NETMENDER INC - COMPUTER PURCHASE	05/12/09	SL	3.00		16	595.				595.	595.		0.	595.
34	NETMENDER INC - COMPUTER PURCHASE	12/20/10	SL	3.00		16	1,573.				1,573.	1,573.		0.	1,573.

728111 04-01-17

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone



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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
35	NEW COMPUTER	11/16/11	SL	3.00		16	2,259.				2,259.	2,259.		0.	2,259.
37	LATITUDE ES420	12/05/11	SL	3.00		16	3,094.				3,094.	3,094.		0.	3,094.
38	IMAC FOR JOE TROTTER	12/05/11	SL	3.00		16	2,270.				2,270.	2,270.		0.	2,270.
40	LAPTOP COMPUTER	08/09/12	SL	3.00		16	840.				840.	840.		0.	840.
41	DELL LAPTOP	01/15/14	SL	3.00		16	960.				960.	960.		0.	960.
42	DESKTOP COMPUTER	09/30/14	SL	3.00		16	671.				671.	504.		168.	672.
43	COPIER - CAPITAL LEASE	02/01/14	SL	5.00		16	17,498.				17,498.	10,208.		3,500.	13,708.
44	COMPUTER - BRIAN	12/31/15	SL	3.00		16	457.				457.	152.		152.	304.
45	MONITOR - OWEN	12/31/15	SL	3.00		16	803.				803.	268.		268.	536.
46	COMPUTER - OWEN	09/05/15	SL	3.00		16	1,335.				1,335.	227.		445.	672.
47	COMPUTER - SCOTT	04/21/16	SL	3.00		16	645.				645.	143.		215.	358.
48	COMPUTER - DAVID	06/29/16	SL	3.00		16	1,043.				1,043.	174.		347.	521.
49	COMPUTER MONITOR - DAVID	01/02/17	SL	36.00		16	701.				701.			233.	233.
50	LENOVO COMPUTER	06/08/17	SL	36.00		16	983.				983.			191.	191.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT						126,791.				126,791.	114,331.		5,519.	119,850.
	LEASEHOLD IMPROVEMENTS														
2	DDG VIRGINIA ENGINEERING-OFFICE DESIGN	10/24/07	SL	3.00		16	5,500.				5,500.	5,500.		0.	5,500.
3	IMPACT DESIGN-OFFICE IMPROVEMENTS	11/01/07	SL	3.00		16	4,169.				4,169.	4,169.		0.	4,169.

2017 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
4	IMPACT DESIGN-OFFICE IMPROVEMENTS	12/07/07	SL	3.00		16	4,715.				4,715.	4,715.		0.	4,715.
5	DDG VIRGINIA ENGINEERING-OFFICE DESIGN	12/21/07	SL	3.00		16	250.				250.	250.		0.	250.
6	CALLOWAY CONTRACTING GROUP - BUILD OUT	01/16/08	SL	6.00		16	12,342.				12,342.	12,342.		0.	12,342.
7	CALLOWAY CONTRACTING GROUP BUILD OUT	02/01/08	SL	6.00		16	53,732.				53,732.	53,732.		0.	53,732.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVEMENTS						80,708.				80,708.	80,708.		0.	80,708.
	SOFTWARE														
10	BLACKBAUD SOFTWARE (DEVELOPMENT)	03/13/07	SL	3.00		16	8,750.				8,750.	8,750.		0.	8,750.
13	METASOFT SYSTEMS SOFTWARE	10/04/07	SL	3.00		16	3,997.				3,997.	3,997.		0.	3,997.
17	SAGE SOFTWARE	12/05/07	SL	3.00		16	1,800.				1,800.	1,800.		0.	1,800.
27	ADOBE SOFTWARE	02/12/09	SL	3.00		16	1,484.				1,484.	1,484.		0.	1,484.
	* 990 PAGE 10 TOTAL - SOFTWARE						16,031.				16,031.	16,031.		0.	16,031.
	WEBSITE DEVELOPMENT COSTS														
28	WEBSITE DEVELOPMENT	10/13/09	SL	3.00		16	10,600.				10,600.	10,600.		0.	10,600.
36	WEBSITE DEVELOPMENT	12/31/11	SL	3.00		16	18,600.				18,600.	18,600.		0.	18,600.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPMENT COSTS						29,200.				29,200.	29,200.		0.	29,200.
	* GRAND TOTAL 990 PAGE 10 DEPR						252,730.				252,730.	240,270.		5,519.	245,789.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						251,046.			0.	251,046.	240,270.			245,365.



**Depreciation and Amortization**  
 (Including Information on Listed Property) 990

▶ Attach to your tax return.  
 ▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

INSTITUTE FOR FREE SPEECH	BUSINESS OR ACTIVITY TO WHICH THIS FORM RELATES FORM 990 PAGE 10	IDENTIFYING NUMBER 20-3676886
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**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) .....	1	510,000.
2 Total cost of section 179 property placed in service (see instructions) .....	2	
3 Threshold cost of section 179 property before reduction in limitation .....	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29 .....	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8 .....	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562 .....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 .....	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	14	
15 Property subject to section 168(f)(1) election .....	15	
16 Other depreciation (including ACRS) .....	16	5,519.

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2017 .....	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here .....	▶ <input type="checkbox"/>	

**Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 .....	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	22	5,519.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

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

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

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

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

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

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for percentage and cost.

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

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

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

Table for Section B with 6 main rows (30-36) and 12 columns for vehicle types (a-f) and personal use questions (Yes/No).

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No).

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

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

42 Amortization of costs that begins during your 2017 tax year: Table with 6 columns.

43 Amortization of costs that began before your 2017 tax year 43

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

2017 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & EQUIPMENT											
	CHESAPEAKE											
1	INDUSTRIAL LEASING	011208	SL	5.00	16	41,404.			41,404.	41,404.		0.
8	LAPTOP, SOFTWARE, DOCKING STATION	012006	SL	3.00	16	3,539.			3,539.	3,539.		0.
9	LAPTOP, SOFTWARE, DOCKING STATION	060806	SL	3.00	16	2,448.			2,448.	2,448.		0.
11	BEST BUY LAPTOP	080507	SL	3.00	16	1,639.			1,639.	1,639.		0.
12	BEST BUY NOTEBOOK COMPUTER	090507	SL	3.00	16	1,306.			1,306.	1,306.		0.
14	LENOVO THINK PAD COMPUTER	102407	SL	3.00	16	1,140.			1,140.	1,140.		0.
15	LENOVO THINK PAD COMPUTER	110107	SL	3.00	16	1,140.			1,140.	1,140.		0.
16	LENOVO THINK PAD COMPUTER	112707	SL	3.00	16	1,140.			1,140.	1,140.		0.
18	PHONE SYSTEM-COMMUNICATIONS	120507	SL	3.00	16	8,066.			8,066.	8,066.		0.
19	NETMENDER INC - COMPUTER PURCHASE	011408	SL	3.00	16	8,373.			8,373.	8,373.		0.
20	NETMENDER INC - COMPUTER PURCHASE	020108	SL	3.00	16	6,387.			6,387.	6,387.		0.
22	NETMENDER INC - COMPUTER PURCHASE	021508	SL	3.00	16	3,833.			3,833.	3,833.		0.
23	3/3 COMMUNICATIONS SYSO	032808	SL	3.00	16	8,066.			8,066.	8,066.		0.
24	NETMENDER INC - COMPUTER PURCHASE	042908	SL	3.00	16	1,688.			1,688.	1,688.		0.
25	COMPUTER - YEONJAI	022709	SL	3.00	16	895.			895.	895.		0.
26	NETMENDER INC - COMPUTER PURCHASE	051209	SL	3.00	16	595.			595.	595.		0.
34	NETMENDER INC - COMPUTER PURCHASE	122010	SL	3.00	16	1,573.			1,573.	1,573.		0.

2017 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
35	NEW COMPUTER	111611	SL	3.00	16	2,259.			2,259.	2,259.		0.
37	LATITUDE ES420	120511	SL	3.00	16	3,094.			3,094.	3,094.		0.
38	IMAC FOR JOE TROTTER	120511	SL	3.00	16	2,270.			2,270.	2,270.		0.
40	LAPTOP COMPUTER	080912	SL	3.00	16	840.			840.	840.		0.
41	DELL LAPTOP	011514	SL	3.00	16	960.			960.	960.		0.
42	DESKTOP COMPUTER	093014	SL	3.00	16	671.			671.	504.		168.
43	COPIER - CAPITAL LEASE	020114	SL	5.00	16	17,498.			17,498.	10,208.		3,500.
44	COMPUTER - BRIAN	123115	SL	3.00	16	457.			457.	152.		152.
45	MONITOR - OWEN	123115	SL	3.00	16	803.			803.	268.		268.
46	COMPUTER - OWEN	090515	SL	3.00	16	1,335.			1,335.	227.		445.
47	COMPUTER - SCOTT	042116	SL	3.00	16	645.			645.	143.		215.
48	COMPUTER - DAVID	062916	SL	3.00	16	1,043.			1,043.	174.		347.
49	COMPUTER MONITOR - DAVID	010217	SL	36.00	16	701.			701.			233.
50	LENOVO COMPUTER	060817	SL	36.00	16	983.			983.			191.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUI					126,791.		0.	126,791.	114,331.		5,519.
	LEASEHOLD IMPROVEMENTS											
	DDG VIRGINIA											
2	ENGINEERING-OFFICE IMPACT	102407	SL	3.00	16	5,500.			5,500.	5,500.		0.
3	DESIGN-OFFICE IMPRO	110107	SL	3.00	16	4,169.			4,169.	4,169.		0.

2017 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	IMPACT											
4	DESIGN-OFFICE IMPROV	120707	SL	3.00	16	4,715.			4,715.	4,715.		0.
	DDG VIRGINIA											
5	ENGINEERING-OFFICE	122107	SL	3.00	16	250.			250.	250.		0.
	CALLOWAY											
6	CONTRACTING GROUP	-011608	SL	6.00	16	12,342.			12,342.	12,342.		0.
	CALLOWAY											
7	CONTRACTING GROUP B	020108	SL	6.00	16	53,732.			53,732.	53,732.		0.
	* 990 PAGE 10 TOTAL											
	- LEASEHOLD IMPROV					80,708.		0.	80,708.	80,708.		0.
	SOFTWARE											
	BLACKBAUD SOFTWARE											
10	(DEVELOPMENT)	031307	SL	3.00	16	8,750.			8,750.	8,750.		0.
	METASOFT SYSTEMS											
13	SOFTWARE	100407	SL	3.00	16	3,997.			3,997.	3,997.		0.
	SAGE SOFTWARE											
17	SAGE SOFTWARE	120507	SL	3.00	16	1,800.			1,800.	1,800.		0.
	ADOBE SOFTWARE											
27	ADOBE SOFTWARE	021209	SL	3.00	16	1,484.			1,484.	1,484.		0.
	* 990 PAGE 10 TOTAL											
	- SOFTWARE					16,031.		0.	16,031.	16,031.		0.
	WEBSITE DEVELOPMENT											
	COSTS											
28	WEBSITE DEVELOPMENT	101309	SL	3.00	16	10,600.			10,600.	10,600.		0.
	WEBSITE DEVELOPMENT											
36	WEBSITE DEVELOPMENT	123111	SL	3.00	16	18,600.			18,600.	18,600.		0.
	* 990 PAGE 10 TOTAL											
	- WEBSITE DEVELOPM					29,200.		0.	29,200.	29,200.		0.
	* GRAND TOTAL 990											
	PAGE 10 DEPR					252,730.		0.	252,730.	240,270.		5,519.
	CURRENT YEAR											
	ACTIVITY											
	BEGINNING BALANCE					251,046.		0.	251,046.	240,270.		



2017 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	ACQUISITIONS					1,684.		0.	1,684.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					252,730.		0.	252,730.	240,270.		