

Form **990**

**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

**2020**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ 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 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.</b>		<b>D</b> Employer identification number <b>04-3467254</b>
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>510 WALNUT STREET 1250</b>		<b>E</b> Telephone number <b>215-717-3473</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>PHILADELPHIA, PA 19106</b>		<b>G</b> Gross receipts \$ <b>31,177,992.</b>
	<b>F</b> Name and address of principal officer: <b>GREGORY LUKIANOFF</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<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			
<b>J</b> Website: ▶ <b>HTTP://THEFIRE.ORG/</b>			
<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>1999</b>
<b>M</b> State of legal domicile: <b>MA</b>			

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>DEFEND &amp; SUSTAIN THE INDIVIDUAL RIGHTS OF STUDENTS &amp; FACULTY AT AMERICA'S COLLEGES &amp; UNIVERSITIES</b>	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) ..... 8
	4	Number of independent voting members of the governing body (Part VI, line 1b) ..... 8
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) ..... 76
	6	Total number of volunteers (estimate if necessary) ..... 14
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 ..... 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) ..... 13,565,017. 15,761,288.
	9	Program service revenue (Part VIII, line 2g) ..... 42,393. 64,806.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... 270,065. 256,002.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... -137,415. 10,080.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... 13,740,060. 16,092,176.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... 9,051. 29,518.
	14	Benefits paid to or for members (Part IX, column (A), line 4) ..... 0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... 5,389,719. 6,649,857.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) ..... 0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,506,934.</b>
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... 4,064,538. 3,819,943.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... 9,463,308. 10,499,318.
19	Revenue less expenses. Subtract line 18 from line 12 ..... 4,276,752. 5,592,858.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) ..... 22,950,802. 30,753,089.
	21	Total liabilities (Part X, line 26) ..... 1,665,644. 1,602,971.
	22	Net assets or fund balances. Subtract line 21 from line 20 ..... 21,285,158. 29,150,118.

**Part II Signature Block**

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

Sign Here	Signature of officer	Date
	<b>GREGORY LUKIANOFF, PRESIDENT &amp; CEO</b>	<b>11/11/2021</b>

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>CONNIE M. LIRA</b>	<b>CONNIE M. LIRA</b>	<b>11/09/21</b>		<b>P00481097</b>
	Firm's name	Firm's EIN	Phone no. (215) 643-3900		
	<b>CLIFTONLARSONALLEN LLP</b>	<b>41-0746749</b>			
	Firm's address	<b>610 W GERMANTOWN PIKE, SUITE 400 PLYMOUTH MEETING, PA 19462</b>			

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

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION'S (FIRE'S) MISSION IS TO DEFEND AND SUSTAIN THE INDIVIDUAL RIGHTS OF STUDENTS AND FACULTY MEMBERS AT AMERICA'S COLLEGES AND UNIVERSITIES. (CONTINUED ON SCHEDULE O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [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 \$ 2,610,630. including grants of \$ 0. ) (Revenue \$ 0. ) FIRE'S PUBLIC AWARENESS PROJECT: FIRE'S PUBLIC AWARENESS PROJECT IS THE ENGINE THAT SETS ALL OF FIRE'S PROGRAMS UP FOR SUCCESS BY SHARING THEIR WORK WITH THE PUBLIC AND GENERATING GREATER UNDERSTANDING AMONG EVERYDAY AMERICANS OF THE ISSUES ON CAMPUS. FIRE HAS ATTRACTED HUNDREDS OF THOUSANDS OF MEDIA MENTIONS, INCLUDING OVER 3,000 EVERY YEAR IN THE NATION'S LEADING PUBLICATIONS AND OUTLETS, BREAKS NEWS ON OUR AWARD-WINNING NEWSDESK, AND PRODUCES DIGITAL CONTENT THROUGH SHORT VIDEOS, FEATURE-LENGTH DOCUMENTARIES, AND OUR POPULAR BI-WEEKLY PODCAST SERIES SO TO SPEAK.

4b (Code: ) (Expenses \$ 1,324,206. including grants of \$ 0. ) (Revenue \$ 40,000. ) LITIGATION PROJECT: FIRE STRATEGICALLY LITIGATES IN COURTS NATIONWIDE TO VINDICATE THE FIRST AMENDMENT AND DUE PROCESS RIGHTS OF STUDENTS AND TO FORCE UNIVERSITIES TO FACE CONCRETE CONSEQUENCES, BOTH REPUTATIONAL AND MONETARY, FOR THEIR ACTIONS. IN ADDITION TO REVIEWING EACH AND EVERY CASE SUBMISSION WE RECEIVE, FIRE'S LITIGATION TEAM PROACTIVELY SEEKS OUT STUDENT AND FACULTY PLAINTIFFS TO PARTICIPATE IN SUITS THAT HAVE THE POTENTIAL TO SET LASTING LEGAL PRECEDENTS. FINALLY, THE LITIGATION PROJECT WORKS TO POSITION FIRE AS A THOUGHT LEADER IN FIRST AMENDMENT JURISPRUDENCE BY SUBMITTING AMICUS BRIEFS IN STRATEGICALLY CHOSEN CASES, TEACHING CONTINUING LEGAL EDUCATION COURSES, RECRUITING LIKE-MINDED ATTORNEYS FOR OUR LEGAL NETWORK, AND PUBLISHING LEGAL SCHOLARSHIP. (CONTINUED ON SCHEDULE O.)

4c (Code: ) (Expenses \$ 852,789. including grants of \$ 0. ) (Revenue \$ 0. ) INDIVIDUAL RIGHTS DEFENSE PROGRAM: THE INDIVIDUAL RIGHTS DEFENSE PROGRAM (IRDP) IS FIRE'S SIGNATURE, CORE DEFENSE PROGRAM. IT PROVIDES FREE ASSISTANCE TO INDIVIDUAL STUDENTS, PROFESSORS, STUDENT MEDIA, AND CAMPUS GROUPS WHOSE FUNDAMENTAL CIVIL LIBERTIES HAVE BEEN VIOLATED. FIRE'S IRDP REVIEWS HUNDREDS OF POTENTIAL RIGHTS VIOLATIONS EACH YEAR, SEEKING JUSTICE FOR THOSE WE HELP BY USING OUR AUTHORITY AND REPUTATION TO DIRECTLY DEMAND SCHOOL LEADERS FOLLOW THE CONSTITUTION OR UPHOLD THEIR OWN COMMITMENTS TO CIVIL LIBERTIES.

(CONTINUED ON SCHEDULE O.)

4d Other program services (Describe on Schedule O.) (Expenses \$ 3,301,564. including grants of \$ 29,518. ) (Revenue \$ 24,806. )

4e Total program service expenses 8,089,189.

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>X</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>X</b>	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>X</b>	
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>X</b>	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		<b>X</b>

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

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

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	29
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		76
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
	<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		7d
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, FL, GA, HI, IL, KS, KY, MA, MD, MI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records Alisha Glennon, Chief Operating Officer - 267-625-4602 510 Walnut Street, No. 1250, Philadelphia, PA 19106

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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) GREGORY LUKIANOFF PRESIDENT & CEO	40.00			X			388,288.	0.	43,299.	
(2) ROBERT SHIBLEY EXECUTIVE DIRECTOR	40.00			X			269,198.	0.	38,996.	
(3) ALISHA GLENNON CHIEF OPERATING OFFICER	40.00			X			223,371.	0.	37,741.	
(4) WILLIAM CREELEY LEGAL DIRECTOR	40.00				X		223,004.	0.	34,433.	
(5) NICO PERRINO VP OF COMMUNICATIONS	40.00					X	166,144.	0.	21,243.	
(6) JOSEPH COHN LEGISLATIVE & POLICY DIRECTOR	40.00					X	143,209.	0.	15,526.	
(7) AZHAR MAJEED VP OF POLICY REFORM TO JUN 2021	40.00					X	118,234.	0.	24,631.	
(8) PEYTON CUDABACK DIR. OF HUMAN RESOURCES TO DEC 2020	40.00					X	125,051.	0.	15,934.	
(9) ADAM STEINBAUGH DIR., INDIV. RIGHTS DEFENSE PROGRAM	40.00					X	110,847.	0.	6,803.	
(10) ANTHONY DICK CHAIRMAN	1.00	X		X			0.	0.	0.	
(11) JOHN ELLIS VICE CHAIR	1.00	X		X			0.	0.	0.	
(12) VIRGINIA POSTREL SECRETARY	1.00	X		X			0.	0.	0.	
(13) JOSEPH MALINE TREASURER	1.00	X		X			0.	0.	0.	
(14) HARVEY SILVERGLATE CO-FOUNDER	1.00	X		X			0.	0.	0.	
(15) MARLENE MIESKE DIRECTOR	1.00	X					0.	0.	0.	
(16) KEITH WHITTINGTON DIRECTOR	1.00	X					0.	0.	0.	
(17) JOHN MCWHORTER DIRECTOR	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) BARBARA BISHOP VICE CHAIR TO NOV 2020	1.00	X		X				0.	0.	0.
<b>1b Subtotal</b> .....							1,767,346.	0.	238,606.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							1,767,346.	0.	238,606.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **9**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
COLLEGE PULSE 343 TEXAS STREET, SAN FRANCISCO, CA 94107	SURVEYS	772,800.
COOPER & KIRK, PLLC, 1523 NEW HAMPSHIRE AVENUE NW, WASHINGTON, DC 20036	LEGAL SERVICES	389,225.
DAVIS WRIGHT TREMAINE 1301 K STREET NW, WASHINGTON, DC 20005	LEGAL SERVICES	205,908.
INTEGRITY INTERACTIVE LLC 5448 APEX PEAKWAY #186, APEX, NC 27502	SEO AND MARKETING SERVICES	114,000.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **4**



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**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	15,761,288.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 1,762,951.				
	<b>h Total.</b> Add lines 1a-1f .....			15,761,288.			
<b>Program Service Revenue</b>	<b>2 a</b> LITIGATION SETTLEMENT PROCEEDS	<b>Business Code</b>					
		900099	40,000.	40,000.			
	<b>b</b> SPEAKER FEES	900099	22,357.	22,357.			
	<b>c</b> GUIDE BOOKS	900099	2,449.	2,449.			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			64,806.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		236,062.			236,062.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....		2,806.			2,806.	
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
				15,105,756.			
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	15,085,816.				
	<b>c</b> Gain or (loss) .....	<b>7c</b>	19,940.				
	<b>d</b> Net gain or (loss) .....			19,940.		19,940.	
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> OTHER INCOME	<b>Business Code</b>					
		900099	7,274.			7,274.	
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....			7,274.				
<b>12 Total revenue.</b> See instructions .....			16,092,176.	64,806.	0.	266,082.	

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**Part IX Statement of Functional Expenses**

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

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

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	29,518.	29,518.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,379,305.	566,193.	460,895.	352,217.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	4,239,307.	3,698,681.	155,920.	384,706.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	129,886.	121,680.		8,206.
<b>9</b> Other employee benefits .....	492,313.	412,155.	27,336.	52,822.
<b>10</b> Payroll taxes .....	409,046.	314,525.	42,223.	52,298.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	405,151.	370,954.	15,404.	18,793.
<b>c</b> Accounting .....	77,347.	59,471.	8,053.	9,823.
<b>d</b> Lobbying .....	61,188.	61,188.		
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	53,337.		53,337.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	1,218,191.	905,055.	16,792.	296,344.
<b>12</b> Advertising and promotion .....				
<b>13</b> Office expenses .....	548,323.	366,028.	12,378.	169,917.
<b>14</b> Information technology .....	308,616.	247,972.	20,588.	40,056.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	610,767.	479,257.	59,238.	72,272.
<b>17</b> Travel .....	42,930.	38,817.	1,049.	3,064.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	117,829.	112,240.	1,888.	3,701.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	223,244.	171,652.	23,240.	28,352.
<b>23</b> Insurance .....	41,018.	31,540.	4,269.	5,209.
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>RESEARCH SERVICES</b> .....	78,732.	73,233.		5,499.
<b>b</b> <b>DUES AND SUBSCRIPTIONS</b> .....	33,270.	29,030.	585.	3,655.
<b>c</b> .....				
<b>d</b> .....				
<b>e</b> All other expenses .....				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	10,499,318.	8,089,189.	903,195.	1,506,934.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
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**Part X Balance Sheet**

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

		<b>(A)</b>			<b>(B)</b>	
		Beginning of year			End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	19,750.	<b>1</b>	398,888.		
	<b>2</b> Savings and temporary cash investments .....	2,665,256.	<b>2</b>	3,801,412.		
	<b>3</b> Pledges and grants receivable, net .....	511,667.	<b>3</b>	300,000.		
	<b>4</b> Accounts receivable, net .....	228.	<b>4</b>	228.		
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>			
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<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 .....	98,828.	<b>9</b>	326,472.		
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	2,261,722.				
	<b>b</b> Less: accumulated depreciation .....	1,194,412.				
	<b>11</b> Investments - publicly traded securities .....	1,252,880.	<b>10c</b>	1,067,310.		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	18,290,973.	<b>11</b>	22,314,860.		
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	2,432,699.		
	<b>14</b> Intangible assets .....		<b>13</b>			
	<b>15</b> Other assets. See Part IV, line 11 .....	111,220.	<b>14</b>			
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	22,950,802.	<b>15</b>	111,220.			
		<b>16</b>	30,753,089.			
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	415,386.	<b>17</b>	449,556.		
	<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 .....		<b>21</b>			
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<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 .....	1,250,258.	<b>25</b>	1,153,415.		
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,665,644.	<b>26</b>	1,602,971.		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>					
	<b>27</b> Net assets without donor restrictions .....	20,237,592.	<b>27</b>	27,786,338.		
	<b>28</b> Net assets with donor restrictions .....	1,047,566.	<b>28</b>	1,363,780.		
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>					
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>			
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>			
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>			
	<b>32</b> Total net assets or fund balances .....	21,285,158.	<b>32</b>	29,150,118.		
<b>33</b> Total liabilities and net assets/fund balances .....	22,950,802.	<b>33</b>	30,753,089.			

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**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	16,092,176.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	10,499,318.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	5,592,858.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	21,285,158.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,272,102.
<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 on 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 32, column (B))	<b>10</b>	29,150,118.

**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? _____ 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>2a</b>	<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<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? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>2c</b>	<b>X</b>
<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? _____	<b>3a</b>	<b>X</b>
<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 on Schedule O and describe any steps taken to undergo such audits _____	<b>3b</b>	

Form **990** (2020)

**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

**2020**

Open to Public Inspection

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

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

The organization is not a private foundation because it is: (For lines 1 through 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>						

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule A (Form 990 or 990-EZ) 2020

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	10758302.	11627342.	9677941.	13565017.	15761288.	61389890.
<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 .....	10758302.	11627342.	9677941.	13565017.	15761288.	61389890.
<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) .....						6688609.
<b>6 Public support.</b> Subtract line 5 from line 4.						54701281.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....	10758302.	11627342.	9677941.	13565017.	15761288.	61389890.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	57,496.	104,903.	388,265.	275,927.	238,868.	1065459.
<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.) .....	84,986.	61,505.	3,287.	2,374.	7,274.	159,426.
<b>11 Total support.</b> Add lines 7 through 10						62614775.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,763,908.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	87.36	%
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	<b>15</b>	85.43	%
<b>16a 33 1/3% support test - 2020.</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 - 2019.</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 - 2020.</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 - 2019.</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"/>

Schedule A (Form 990 or 990-EZ) 2020

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

Schedule A (Form 990 or 990-EZ) 2020

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

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2019 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2019 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2020. 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 - 2019. 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

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule A (Form 990 or 990-EZ) 2020

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

Schedule A (Form 990 or 990-EZ) 2020

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s)...

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year... Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected... Row 3: By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a The organization satisfied the Activities Test... b The organization is the parent of each of its supported organizations... c The organization supported a governmental entity... Row 2: Activities Test. Answer lines 2a and 2b below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes... b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement... Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees... b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule A (Form 990 or 990-EZ) 2020

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

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

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

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2020

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule A (Form 990 or 990-EZ) 2020

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2020 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2020</b>	<b>(iii) Distributable Amount for 2020</b>
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7</b> Excess distributions carryover to 2021. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016			
<b>b</b> Excess from 2017			
<b>c</b> Excess from 2018			
<b>d</b> Excess from 2019			
<b>e</b> Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.

Schedule A (Form 990 or 990-EZ) 2020

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

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

OTHER INCOME

2016 AMOUNT: \$ 84,986.

2017 AMOUNT: \$ 61,505.

2018 AMOUNT: \$ 3,287.

2019 AMOUNT: \$ 2,374.

2020 AMOUNT: \$ 7,274.

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.
Employer identification number 04-3467254

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.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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

Schedule C (Form 990 or 990-EZ) 2020

LHA

032041 12-02-20

FOUNDATION FOR INDIVIDUAL RIGHTS IN

Schedule C (Form 990 or 990-EZ) 2020 EDUCATION, INC.

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

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	0.													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	61,188.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	61,188.													
<b>d</b>	Other exempt purpose expenditures	8,028,001.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	8,089,189.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	554,459.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	138,615.													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b> Lobbying nontaxable amount	564,260.	585,322.	520,847.	554,459.	2,224,888.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					3,337,332.
<b>c</b> Total lobbying expenditures	210,788.	81,791.	42,090.	61,188.	395,857.
<b>d</b> Grassroots nontaxable amount	141,065.	146,331.	130,212.	138,615.	556,223.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					834,335.
<b>f</b> Grassroots lobbying expenditures			1,234.		1,234.

Schedule C (Form 990 or 990-EZ) 2020

FOUNDATION FOR INDIVIDUAL RIGHTS IN

Schedule C (Form 990 or 990-EZ) 2020 EDUCATION, INC.

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

	(a)		(b)
	Yes	No	Amount
<i>For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
<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 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC. Employer identification number 04-3467254

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, historic structure). 2. Conservation contribution details (2a-2d table). 3-7. Monitoring and enforcement details. 8-9. Reporting requirements.

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

Form with sections 1a-1b and 2. 1a: Reporting on revenue and assets for public exhibition. 1b: Reporting on revenue and assets for public exhibition. 2: Reporting on revenue and assets for financial gain.





**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule D (Form 990) 2020

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other		
(A) <b>INSURANCE ANNUITIES</b>	2,432,699.	<b>END-OF-YEAR MARKET VALUE</b>
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,432,699.	

**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) <b>DEFERRED RENT</b>	321,148.
(3) <b>DEFERRED LEASE OBLIGATION</b>	832,267.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,153,415.

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

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule D (Form 990) 2020

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

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

1 Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	18,310,941.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments .....	<b>2a</b>	2,272,102.
b Donated services and use of facilities .....	<b>2b</b>	
c Recoveries of prior year grants .....	<b>2c</b>	
d Other (Describe in Part XIII.) .....	<b>2d</b>	
e Add lines 2a through 2d .....	<b>2e</b>	2,272,102.
3 Subtract line 2e from line 1 .....	<b>3</b>	16,038,839.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	53,337.
b Other (Describe in Part XIII.) .....	<b>4b</b>	
c Add lines 4a and 4b .....	<b>4c</b>	53,337.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	16,092,176.

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

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

1 Total expenses and losses per audited financial statements .....	<b>1</b>	10,445,981.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities .....	<b>2a</b>	
b Prior year adjustments .....	<b>2b</b>	
c Other losses .....	<b>2c</b>	
d Other (Describe in Part XIII.) .....	<b>2d</b>	
e Add lines 2a through 2d .....	<b>2e</b>	0.
3 Subtract line 2e from line 1 .....	<b>3</b>	10,445,981.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	53,337.
b Other (Describe in Part XIII.) .....	<b>4b</b>	
c Add lines 4a and 4b .....	<b>4c</b>	53,337.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	10,499,318.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

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

**PART X, LINE 2:**

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

FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.

Schedule D (Form 990) 2020

04-3467254 Page 5

**Part XIII** Supplemental Information (continued)

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

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

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

**Employer identification number  
04-3467254**

**Part I General Information on Grants and Assistance**

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance

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

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

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

**Schedule I (Form 990) 2020**

**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

Schedule I (Form 990) 2020

04-3467254

Page 2

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
ESSAY WRITING SCHOLARSHIP	9	29,500.	0.		
STUDENT DEFENDERS	1	18.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**PART I, LINE 2:**

SCHOLARSHIPS ARE AWARDED BASED UPON THE SELECTIONS OF AN ASSESSMENT COMMITTEE THAT READ AND EVALUATE ESSAY CONTEST SUBMISSIONS. WINNERS' ELIGIBILITY IS VERIFIED BY CONTACTING THEIR UNIVERSITY AND VERIFYING ENROLLMENT. SCHOLARSHIPS ARE PAID DIRECTLY TO THE UNIVERSITY AND CREDITED TO THE STUDENT'S TUITION ACCOUNT. RECEIPT OF SCHOLARSHIP FUNDS IS VERIFIED BY RETURN OF A CANCELLED CHECK THAT WAS CASHED BY THAT UNIVERSITY.

STUDENT DEFENDER CHAPTERS APPLY TO FIRE FOR SCHOLARSHIP FUNDS TO HELP GET

FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.

Schedule I (Form 990)

04-3467254 Page 2

**Part IV** Supplemental Information

THEIR STUDENT GROUPS OFF THE GROUND. FIRE EVALUATES THE APPLICATIONS AND  
DISTRIBUTES THE FUNDS, THEN WORKS WITH THE CHAPTER TO ENSURE THEIR PROGRAM  
IS SET UP FOR SUCCESS.

Multiple horizontal lines for supplemental information.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2020**

Open to Public Inspection

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.**

Employer identification number  
**04-3467254**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? ..... **4c**
- 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? ..... **5a**
- b** Any related organization? ..... **5b**
- 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? ..... **6a**
- b** Any related organization? ..... **6b**
- 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>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>	<input checked="" type="checkbox"/>	
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		

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

Schedule J (Form 990) 2020



**FOUNDATION FOR INDIVIDUAL RIGHTS IN  
EDUCATION, INC.**

04-3467254

Schedule J (Form 990) 2020

**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	(i)	(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) GREGORY LUKIANOFF PRESIDENT & CEO	(i)	358,182.	0.	30,106.	19,500.	23,799.	431,587.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ROBERT SHIBLEY EXECUTIVE DIRECTOR	(i)	266,198.	3,000.	0.	15,972.	23,024.	308,194.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ALISHA GLENNON CHIEF OPERATING OFFICER	(i)	220,371.	3,000.	0.	13,222.	24,519.	261,112.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) WILLIAM CREELEY LEGAL DIRECTOR	(i)	220,004.	3,000.	0.	11,850.	22,583.	257,437.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) NICO PERRINO VP OF COMMUNICATIONS	(i)	149,144.	17,000.	0.	8,949.	12,294.	187,387.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JOSEPH COHN LEGISLATIVE & POLICY DIRECTOR	(i)	140,209.	2,000.	1,000.	8,413.	7,113.	158,735.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

FOUNDATION FOR INDIVIDUAL RIGHTS IN  
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**Part III** Supplemental Information

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

PART I, LINE 7:

DISCRETIONARY BONUSES MAY BE APPROVED BY AN EMPLOYEE'S MANAGER OR, FOR THE  
PRESIDENT & CEO, BY THE BOARD. HONORARIA FOR SPEAKING ENGAGEMENTS ARE PAID  
TO FIRE AND THEN TO THE SPEAKER, LESS ANY TRAVEL COSTS INCURRED BY FIRE.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2020**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous	X	22	1,762,951.	FAIR MARKET VALUE
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2020

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

SCHEDULE M, PART I, COLUMN (B):

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

Multiple horizontal lines for data entry.

**SCHEDULE O**  
**(Form 990 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.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization	FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.	Employer identification number	04-3467254
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FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THESE RIGHTS INCLUDE FREEDOM OF SPEECH, FREEDOM OF ASSOCIATION, DUE  
 PROCESS, LEGAL EQUALITY, RELIGIOUS LIBERTY, AND SANCTITY OF  
 CONSCIENCE--THE ESSENTIAL QUALITIES OF LIBERTY. FIRE EDUCATES STUDENTS,  
 FACULTY, ALUMNI, TRUSTEES, AND THE PUBLIC ABOUT THE THREATS TO THESE  
 RIGHTS ON OUR CAMPUSES, AND PROVIDES THE MEANS TO PRESERVE THEM.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

SINCE ITS INCEPTION, FIRE'S LITIGATION PROJECT HAS SECURED 19 VICTORIES  
 AND MORE THAN \$2.2 MILLION IN DAMAGES AND FEES.

FIRE ATTORNEYS DIRECTLY REPRESENTED SIX CLIENTS BETWEEN JULY 1, 2020  
 AND JUNE 30, 2021, WITH ONE CLIENT RECEIVING A FAVORABLE SETTLEMENT  
 BEFORE LITIGATION. DURING THIS PERIOD, THERE WERE SIX CASES IN ACTIVE  
 LITIGATION FURTHERING FIRE'S MISSION, INCLUDING ONE WHERE FIRE WAS  
 REPRESENTED BY OUTSIDE COUNSEL.

FIRE V. REGENTS OF THE UNIVERSITY OF CALIFORNIA, ET AL., CASE NO.  
 19STCP0133 (SUPER. CT. CAL., LOS ANGELES): FIRE FILED A LAWSUIT  
 ALLEGING THAT BY UNREASONABLY DELAYING THE RELEASE OF REQUESTED  
 RECORDS, UCLA VIOLATED THE CALIFORNIA PUBLIC RECORDS ACT. FIRE HAD  
 REQUESTED RECORDS RELATED TO A SPEAKING APPEARANCE ON UCLA'S CAMPUS BY  
 SECRETARY OF THE TREASURY STEVEN MNUCHIN. AFTER MORE THAN A YEAR OF  
 LITIGATION, FIRE ACCEPTED AN OFFER OF JUDGMENT IN ITS FAVOR WITH UCLA  
 ADMITTING TO VIOLATING THE ACT AND AGREEING TO PAY FIRE'S ATTORNEYS'  
 FEES. THIS SUIT FURTHERED FIRE'S INTERESTS AS A PUBLIC-INTEREST

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WATCHDOG ORGANIZATION THAT VIGOROUSLY PURSUES PUBLIC RECORDS, MADE  
ACCESSIBLE BY STATE STATUTE, AS A MEANS OF HOLDING PUBLIC INSTITUTIONS  
ACCOUNTABLE FOR THEIR ACTIONS.

BROWN, ET AL. V. JONES COUNTY JUNIOR COLLEGE, ET AL., CIVIL ACTION NO.  
2:19-CV-127 (S.D. MISS.): FIRE REPRESENTED COLLEGE STUDENT MIKE BROWN  
AND A STUDENT ORGANIZATION RAISING FIRST AMENDMENT CLAIMS AGAINST JONES  
COUNTY JUNIOR COLLEGE, SEVERAL ADMINISTRATORS, AND THE CHIEF OF CAMPUS  
POLICE. PLAINTIFFS CHALLENGED COLLEGE POLICIES SEVERELY RESTRICTING THE  
EXPRESSIVE RIGHTS OF ALL STUDENTS ON CAMPUS. AS PART OF THE SETTLEMENT,  
JONES COLLEGE (1) IMPLEMENTED A POLICY ALLOWING STUDENTS TO EXPRESS  
THEMSELVES WITHOUT PRIOR PERMISSION; (2) ADOPTED THE CHICAGO STATEMENT,  
JOINING 77 OTHER INSTITUTIONS NATIONWIDE THAT ABIDE TO ITS COMMITMENT  
TO FREE EXPRESSION; AND (3) PAID \$40,000 IN DAMAGES AND ATTORNEYS'  
FEES. THE SUIT SERVED FIRE'S MISSION TO DEFEND AND SUSTAIN FREEDOM OF  
SPEECH OF STUDENTS AND FACULTY AT AMERICA'S COLLEGES AND UNIVERSITIES.

PENNSYLVANIA, ET AL. V. DEVOS, CIVIL ACTION NO. 1:20-CV-01468 (D.D.C.):  
FIRE WAS GRANTED STATUS A DEFENDANT-INTERVENOR IN THIS LAWSUIT FILED BY  
17 STATES AND THE DISTRICT OF COLUMBIA CHALLENGING THE DEPARTMENT OF  
EDUCATION'S 2020 TITLE IX REGULATIONS. FIRE MOVED TO INTERVENE TO  
DEFEND THE REGULATIONS AS CONSTITUTIONALLY NECESSARY, AN ARGUMENT WHICH  
THE DEPARTMENT REFUSED TO MAKE. THIS LITIGATION FURTHERS FIRE'S MISSION  
TO DEFEND FREE SPEECH AND DUE PROCESS PROTECTIONS, LONG DENIED TO  
STUDENTS IN DISCIPLINARY PROCEEDINGS RELATED TO ALLEGATIONS OF CAMPUS  
SEXUAL MISCONDUCT.

DIEI V. BOYD, ET AL., CIVIL ACTION NO. 2:21-CV-2071 (W.D. TENN.): FIRE

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REPRESENTS GRADUATE PHARMACY STUDENT KIMBERLY DIEI IN THIS LAWSUIT RAISING FIRST AMENDMENT CLAIMS AGAINST THE UNIVERSITY OF TENNESSEE HEALTH SCIENCE CENTER AND ITS OFFICIALS. DIEI WAS TWICE INVESTIGATED BY HER PROGRAM'S PROFESSIONAL CONDUCT COMMITTEE BECAUSE OF ALLEGATIONS THAT HER PERSONAL SOCIAL MEDIA ACTIVITY WAS TOO "CRUDE," "VULGAR," AND "SEXUAL." THIS LAWSUIT FURTHERS FIRE'S MISSION TO PROTECT STUDENTS' FREEDOM OF SPEECH, PARTICULARLY OFF-CAMPUS, EXTRAMURAL, ONLINE SPEECH.

NALLY, ET AL., V. GRAHAM, ET AL., CIVIL ACTION NO. 2:21-CV-2113 (D. KAN.): FIRE REPRESENTS STUDENT JOURNALIST JARED NALLY AND THE STUDENT NEWSPAPER IN A FIRST AMENDMENT RETALIATION CLAIM AGAINST HASKELL INDIAN NATIONS UNIVERSITY, THE BUREAU OF INDIAN EDUCATION, AND OFFICIALS OF BOTH ENTITIES. AFTER PUBLISHING ARTICLES THAT HIGHLIGHTED CONCERNS ABOUT THE UNIVERSITY'S ADMINISTRATION, NALLY WAS ISSUED A DIRECTIVE BY THEN-PRESIDENT RONALD GRAHAM FORBIDDING HIM FROM ENGAGING IN STANDARD NEWSGATHERING ACTIVITIES, AND DEMANDING THAT HE SHOW MEMBERS OF THE HASKELL COMMUNITY THE "HIGHEST RESPECT." THE LAWSUIT FURTHERS FIRE'S MISSION TO DEFEND STUDENT JOURNALISTS' RIGHTS TO FREE SPEECH AND PRESS, FREE FROM PRIOR RESTRAINTS.

SI, ET AL. V. ABUHAMAD, ET AL., CIVIL ACTION NO. 2:21-CV-467 (E.D. VA.): FIRE REPRESENTS EDWARD SI, A STUDENT AT EASTERN VIRGINIA MEDICAL SCHOOL, AND A STUDENT ORGANIZATION, STUDENTS FOR A NATIONAL HEALTH PROGRAM (SNAHP). SI SUED AFTER THE UNIVERSITY'S STUDENT GOVERNMENT ASSOCIATION DENIED THE STUDENT GROUP'S APPLICATION BECAUSE IT DID NOT "WANT TO CREATE CLUBS BASED ON OPINIONS, POLITICAL OR OTHERWISE, AND THE MISSION AND GOALS OF [SNAHP] DO NOT DESCRIBE WHAT WE BELIEVE TO BE NECESSARY OR SUSTAINABLE FOR A CLUB." THIS LAWSUIT FURTHERS FIRE'S

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MISSION BY ENSURING THAT STUDENTS CAN ASSOCIATE TOGETHER AND OBTAIN THE BENEFITS OF BEING A RECOGNIZED CLUB WITHOUT BEING DISCRIMINATED AGAINST ON THE BASIS OF THEIR VIEWPOINT.

LAUNCHED IN 2021, FIRE'S FACULTY LEGAL DEFENSE FUND (FLDF) SAFEGUARDS AND VINDICATES THE EXPRESSIVE AND ACADEMIC FREEDOM RIGHTS OF FACULTY AT PUBLIC COLLEGES AND UNIVERSITIES. FLDF IS DESIGNED TO PROVIDE "FIRST RESPONDER" LEGAL HELP AT NO COST TO FACULTY MEMBERS WHOSE NEED IS WITHIN THE PROGRAM'S MANDATE. WHETHER FACULTY FACE PUNISHMENT FROM THEIR PUBLIC INSTITUTIONS FOR THEIR INSTRUCTION, SCHOLARSHIP, OR SPEECH ON ISSUES OF PUBLIC CONCERN AS PRIVATE CITIZENS, FIRE'S FLDF STAFF QUICKLY REVIEW CONCERNS AND, WHERE NECESSARY AND APPROPRIATE, CONNECT FACULTY WITH EXPERIENCED ATTORNEYS NEARBY FOR ASSISTANCE. WHERE THESE REFERRALS ARE MADE, FLDF PAYS THE LAWYERS' FEES FOR INITIAL LEGAL WORK LIKE ADVISING ON POSSIBLE COURSES OF ACTION OR HELPING RESOLVE DISPUTES WITH THE INSTITUTION OR ADMINISTRATORS. IN LESS THAN A YEAR THE FLDF HAS ALREADY REVIEWED 12 CASES AND SECURED FOUR VICTORIES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:  
THROUGH TARGETED MEDIA CAMPAIGNS, CORRESPONDENCE WITH ADMINISTRATORS, FREEDOM OF INFORMATION ACT (FOIA) REQUESTS THAT PUBLICLY EXPOSE A SCHOOL'S ACTIONS, AND OTHER CREATIVE ADVOCACY, THE IRDP HAS SECURED MORE THAN 450 CRITICAL VICTORIES FOR STUDENTS AND FACULTY MEMBERS (BOTH IN PUBLIC AND IN PRIVATE) SINCE FIRE'S FOUNDING.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:  
FIRE STUDENT NETWORK: THE FIRE STUDENT NETWORK (FSN) EDUCATES AND EMPOWERS COLLEGE STUDENTS TO EXERCISE THEIR RIGHTS ON CAMPUS AND



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ADVOCATE FOR REFORM. THE FSN ENGAGES STUDENTS IN A NUMBER OF WAYS, THROUGH OUR RESOURCES LIKE OUR GUIDES TO STUDENT RIGHTS ON CAMPUS, CONFERENCES THROUGHOUT THE YEAR, AND OUR SIGNATURE SUMMER INTERNSHIP PROGRAM. THE FSN ALSO COORDINATES TWO STUDENT GROUPS: THE STUDENT DEFENDERS PROGRAM, WHICH EMPOWERS STUDENTS AROUND THE COUNTRY TO BECOME PEER ADVOCATES WHO CAN ADVISE FELLOW STUDENTS AS THEY NAVIGATE THEIR SCHOOL'S DISCIPLINARY SYSTEM, AND LET'S TALK, CAMPUS CIVIL DISCOURSE SOCIETIES THAT PROVIDE SPACE FOR STUDENTS TO ENGAGE IN AND PROMOTE FREE, FRUITFUL, AND CIVIL DISCUSSIONS. THE FSN HAS HOSTED DOZENS OF EVENTS, DISTRIBUTED THOUSANDS OF RESOURCES, AND BOASTS 20,000 MEMBERS INCLUDING HUNDREDS OF CURRENT STUDENTS.

EXPENSES \$ 738,337. INCLUDING GRANTS OF \$ 18. REVENUE \$ 24,806.

RESEARCH AND SPECIAL PROJECTS: FIRE'S RESEARCH AND SPECIAL PROJECTS IS A DEDICATED INITIATIVE WITHIN FIRE THAT COORDINATES OUR RESEARCH EFFORTS AND ENGAGES IN CUTTING-EDGE ANALYSIS OF CAMPUS ISSUES AND FREE SPEECH QUESTIONS. THE INITIATIVE OVERSEES FIRE'S COLLEGE FREE SPEECH RANKINGS, AN ANNUAL SURVEY AIMED AT UNCOVERING CAMPUS-SPECIFIC STUDENT ATTITUDES TOWARD FREE SPEECH AND AN INVALUABLE RESOURCE FOR STUDENTS, PARENTS, AND ALUMNI SEEKING TO UNDERSTAND THE STATE OF FREE EXPRESSION AT SPECIFIC SCHOOLS. ULTIMATELY, THIS RESEARCH AND MORE IS ALLOWING US TO BETTER LEVERAGE FIRE'S RESOURCES TO CONVINCING THE PUBLIC TO TREAT FREEDOM OF EXPRESSION AS AN ESSENTIAL PART OF OUR AMERICAN HERITAGE.

EXPENSES \$ 591,839. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

LEGISLATIVE AND POLICY PROJECT: THE LEGISLATIVE AND POLICY PROJECT SUPPORTS FIRE'S MISSION ON BOTH A STATE AND FEDERAL LEVEL BY ADVOCATING ON BEHALF OF RIGHTS-PROTECTIVE LEGISLATION AND AGAINST PROPOSED LAWS

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THAT THREATEN STUDENT AND FACULTY RIGHTS. THE PROJECT'S PRIORITIES INCLUDE THE DEFENSE OF THE DUE PROCESS PROTECTIONS AFFORDED BY THE CURRENT TITLE IX REGULATIONS GOVERNING PROCEDURES FOR CAMPUS SEXUAL MISCONDUCT. IT IS ALSO FOCUSED ON PASSING LEGISLATION THAT DEFINES A NATIONAL STANDARD FOR STUDENT-ON-STUDENT HARASSMENT, BANS "FREE SPEECH ZONES" FROM PUBLIC CAMPUSES, PROTECTS ACADEMIC FREEDOM, AND MORE.

EXPENSES \$ 508,180. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

POLICY REFORM PROJECT: FIRE'S POLICY REFORM PROJECT WORKS TO PROACTIVELY AND SYSTEMATICALLY CHALLENGE CAMPUS POLICIES THAT VIOLATE STUDENTS' AND FACULTY MEMBERS' FREE SPEECH RIGHTS. THE PROJECT MAINTAINS FIRE'S SPOTLIGHT DATABASE, WHICH CATALOGS THE SPEECH CODES OF OVER 475 COLLEGES AND UNIVERSITIES NATIONWIDE; WORKS WITH ADMINISTRATORS TO OFFER ANALYSIS AND ADVICE; COORDINATES TARGETED PUBLICITY EFFORTS LIKE OUR SPEECH CODE OF THE MONTH SERIES AND THE PUBLICATION OF OUR ANNUAL SPOTLIGHT ON SPEECH CODES REPORT REVIEWING THE STATE OF FREE SPEECH AT AMERICA'S COLLEGES AND UNIVERSITIES; ADVOCATES FOR PROCEDURAL SAFEGUARDS IN DISCIPLINARY PROCEEDINGS; AND PROVIDES SCHOOLS WITH RESOURCES TO IMPROVE THE CLIMATE FOR FREE SPEECH ON CAMPUS, INCLUDING THE "CHICAGO STATEMENT," A POLICY STATEMENT AFFIRMING FREE SPEECH AND ACADEMIC FREEDOM RIGHTS ON CAMPUS. THROUGH THIS COMPREHENSIVE APPROACH, THE PROJECT HAS SECURED OVER 300 VICTORIES, REFORMED HUNDREDS OF RESTRICTIVE POLICIES AFFECTING OVER 4 MILLION STUDENTS, AND ACHIEVED A MORE THAN 50-POINT DECLINE IN THE PERCENTAGE OF INSTITUTIONS MAINTAINING CLEARLY RESTRICTIVE "RED LIGHT" SPEECH CODES.

EXPENSES \$ 489,048. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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HIGH SCHOOL OUTREACH PROJECT: FIRE'S HIGH SCHOOL OUTREACH PROGRAM SEEKS TO ADVANCE FIRE'S MISSION AT THE K-12 LEVEL. THIS INVOLVES EDUCATING STUDENTS, PARENTS, TEACHERS, AND THE GENERAL PUBLIC ABOUT THE ORIGINS AND IMPORTANCE OF THEIR CONSTITUTIONAL RIGHTS AND PROMOTING RESPECT FOR FREE SPEECH AND OPEN DISCOURSE. IN ADDITION TO FIRE'S HIGH SCHOOL CURRICULUM PACKAGE, WHICH WE PROMOTE TO EDUCATORS NATIONWIDE, THE PROJECT DISTRIBUTES A NUMBER OF RESOURCES, INCLUDING A FREE SPEECH COMIC BOOK, A SHORT GUIDE ON SELECTING A COLLEGE THAT RESPECTS CIVIL LIBERTIES, AN ACTIVITY KIT FOR HIGH SCHOOL DEBATE SOCIETIES, AND AN ONLINE QUIZ DESIGNED TO TEST USERS ON THEIR KNOWLEDGE OF FIRST AMENDMENT RIGHTS. FIRE ALSO PROVIDES RESOURCES TO PARENTS, EDUCATORS, AND CITIZENS CONCERNED ABOUT ANTI-SPEECH TRENDS AT THE K-12 LEVEL. LASTLY, THE PROJECT COORDINATES OUR ANNUAL ESSAY CONTEST, WHICH SOLICITS ENTRIES FROM JUNIORS AND SENIORS ON THE IMPORTANCE OF FREE SPEECH AND AWARDS \$20,000 IN COLLEGE SCHOLARSHIPS. OUR FASTEST GROWING PROGRAM, OUR HIGH SCHOOL OUTREACH PROJECT BOASTS A NUMBER OF KEY ACCOMPLISHMENTS: OUR ONLINE FIRST AMENDMENT QUIZ HAS BEEN TAKEN BY NEARLY 8,000 PARTICIPANTS, WE'VE LOGGED NEARLY 250,000 UNIQUE VIEWS ON OUR CURRICULUM PAGE, WE HAVE MORE THAN 1,700 CONTACTS IN OUR HIGH SCHOOL NETWORK OF EDUCATORS, OUR PROGRAM VIDEOS HAVE ALMOST 90,000 VIEWS, AND OUR PROGRAM HAS TOUCHED 49 STATES.

EXPENSES \$ 432,669. INCLUDING GRANTS OF \$ 29,500. REVENUE \$ 0.

TARGETED ADVOCACY PROJECT: THE TARGETED ADVOCACY PROJECT SEEKS TO BRING NEW AUDIENCES TO FIRE'S WORK THROUGH OUTREACH AND SPECIAL PROJECTS. THE PROJECT COORDINATES FIRE'S HOME AND ABROAD INITIATIVE, WHICH FOCUSES ON EXPOSING THE THREAT INTERNATIONAL CENSORSHIP POSES TO AMERICAN HIGHER EDUCATION, OUR FIRST AMENDMENT LIBRARY, AN ONLINE DATABASE OF FREE

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SPEECH JURISPRUDENCE, TIMELINES, AND SPECIAL EXHIBITS, FIRE'S FRESHMAN ORIENTATION PROGRAM, WHICH PROVIDES SCHOOLS WITH MATERIALS TO HOST FREE SPEECH-FOCUSED ORIENTATION PROGRAMMING, AND RON COLLINS' "FIRST AMENDMENT NEWS." IT ALSO PRODUCES TIMELY RESEARCH REPORTS ON THREATS TO FREE EXPRESSION AS THEY PERTAIN TO CERTAIN CURRENT EVENTS, AND PROVIDES UNIQUE RESOURCES SUCH AS AN UNDERGRADUATE CASEBOOK ON THE FIRST AMENDMENT AND OUR FREE SPEECH OUT LOUD PODCASTS.

EXPENSES \$ 310,608. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FIRE FACULTY NETWORK: FIRE'S FACULTY NETWORK PROVIDES THOSE "IN THE TRENCHES" WITH THE SUPPORT AND RESOURCES THEY NEED TO TAKE ACTION AGAINST THREATS TO ACADEMIC FREEDOM AND FREE EXPRESSION ON CAMPUS. THE CENTERPIECE OF THIS PROJECT IS OUR ANNUAL FACULTY NETWORK CONFERENCE ON ACADEMIC FREEDOM ISSUES, BRINGING TOGETHER SEVERAL DOZEN SCHOLARS IN A VARIETY OF DISCIPLINES FOR A SERIES OF PRESENTATIONS SELECTED THROUGH AN OPEN CALL FOR PROPOSALS. THE NETWORK ALSO PROVIDES A PLETHORA OF RESOURCES TO OUR NEARLY 1,600 FACULTY NETWORK MEMBERS, INCLUDING AN ONLINE FREE SPEECH SYLLABUS DATABASE, MEMBER NEWSLETTER, AND REGULAR WEBINARS.

EXPENSES \$ 230,883. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. THEN MANAGEMENT, INCLUDING THE EXECUTIVE DIRECTOR, CHIEF OPERATING OFFICER, AND PRESIDENT AND CEO ALL REVIEW THE FORM 990 IN DETAIL. IN ADDITION, A COMPLETE COPY OF THE FORM 990 AS IT WILL BE FILED IS PROVIDED TO ALL BOARD MEMBERS PRIOR TO ITS FILING WITH THE INTERNAL REVENUE SERVICE.

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

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

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

THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS CONDUCTS A COMPENSATION STUDY AND USES OTHER COMPARATIVE DATA TO DETERMINE APPROPRIATE COMPENSATION OF THE PRESIDENT/CEO. THE COMPENSATION COMMITTEE REPORTS FINDINGS TO THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS APPROVES THE COMPENSATION PACKAGE. THE DELIBERATION AND FINAL DECISION ARE DOCUMENTED TIMELY AS PART OF THE COMMITTEE AND BOARD MINUTES.

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

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

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

THE CONFLICT OF INTEREST POLICY IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST. THE FINANCIAL STATEMENTS ARE AVAILABLE ON THE WEBSITE. THE GOVERNING DOCUMENTS ARE NOT MADE AVAILABLE FOR PUBLIC INSPECTION.

