

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

B Check if applicable: C Name of organization: FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC. D Employer identification number: 04-3467254
E Telephone number: 215-717-3473
G Gross receipts \$: 71,308,794.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3)
J Website: HTTP://THEFIRE.ORG/
K Form of organization: Corporation
L Year of formation: 1999
M State of legal domicile: MA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature of officer: GREGORY LUKIANOFF, PRESIDENT AND CEO
Date: 1/22/2024
Preparer: WILLIAM A. LOUGHERY
Date: 01/22/24
Firm: CLIFTONLARSONALLEN LLP
Address: 150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA 19406

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

1 Briefly describe the organization's mission:
THE FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION'S (FIRE'S) MISSION IS TO DEFEND AND SUSTAIN THE INDIVIDUAL RIGHTS OF ALL AMERICANS TO FREE SPEECH AND FREE THOUGHT-THE MOST ESSENTIAL QUALITIES OF LIBERTY.
(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 No
If "Yes," describe these new services on Schedule O.

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

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

4a (Code:) (Expenses \$ 17,111,885. including grants of \$ 0.) (Revenue \$ 4,741.)
PUBLIC AWARENESS PROJECT: FIRE'S PUBLIC AWARENESS PROJECT SHARES OUR MISSION WITH MILLIONS OF AMERICANS THROUGH CHANNELS INCLUDING PRINT MEDIA, PODCASTS, VIDEOS, RADIO AND TELEVISION, SOCIAL MEDIA, AND ONLINE PLATFORMS. IN FISCAL YEAR 2022-23 WE AMASSED NEARLY 650,000 SUBSCRIBERS AND FOLLOWERS, WELCOMED 2.6 MILLION VISITORS TO OUR WEBSITE, AND AMASSED A RECORD-BREAKING 7,650 MEDIA MENTIONS.

4b (Code:) (Expenses \$ 3,548,738. including grants of \$ 149,658.) (Revenue \$ 11,062.)
RESEARCH: FIRE'S RESEARCH TEAM COMPILES DATA ON THREATS TO FREE SPEECH SO WE CAN CONFRONT AND RESPOND TO THE MOST COMMONLY MADE ARGUMENTS AGAINST SPEECH.

4c (Code:) (Expenses \$ 3,274,270. including grants of \$ 0.) (Revenue \$ 198,778.)
FIRE LITIGATION: FIRE STRATEGICALLY LITIGATES IN COURTS NATIONWIDE TO VINDICATE FIRST AMENDMENT RIGHTS. IN SERVICE OF OUR EXPANDED MISSION TO DEFEND FREE SPEECH BOTH ON AND OFF CAMPUS, OUR LITIGATION PROJECT IS GROWING INTO A PREMIER PUBLIC-INTEREST LAW FIRM FOR FREE EXPRESSION. IN ADDITION TO REVIEWING EACH AND EVERY CASE SUBMISSION WE RECEIVE, FIRE ATTORNEYS PROACTIVELY SEEK OUT PLAINTIFFS TO FILE SUITS WITH THE POTENTIAL TO SECURE LASTING LEGAL PRECEDENTS, MAJOR PUBLIC-POLICY REFORM, OR CLEAR CULTURAL IMPACT. SINCE FIRE BEGAN ADVANCING LITIGATION IN 2014, FIRE'S LITIGATION PROJECT HAS SECURED 25 VICTORIES AND MORE THAN \$3 MILLION IN DAMAGES AND FEES.

(CONTINUED ON SCHEDULE O.)

4d Other program services (Describe on Schedule O.)
(Expenses \$ 6,011,195. including grants of \$ 183,138.) (Revenue \$ 18,276.)

4e Total program service expenses 29,946,088.

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Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 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>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, 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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 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>	26	X
27 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>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a X	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b X	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
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>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	82
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		135
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
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	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	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 the instructions and file Form 4720, Schedule N.	15	X
16	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
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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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

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	7		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
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?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b			X
9 Is there any officer, director, 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	9			X

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

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

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.
 Own website Another's website 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
JOSEPH ANTONELLI - (215) 717-3473
510 WALNUT STREET, 900, 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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 AND CEO	40.00			X			438,128.	0.	41,978.	
(2) ALISHA GLENNON CHIEF OPERATING OFFICER	40.00			X			324,508.	0.	41,978.	
(3) WILLIAM CREELEY LEGAL DIRECTOR	40.00				X		272,411.	0.	38,725.	
(4) ROBERT SHIBLEY EXECUTIVE DIRECTOR (UNTIL 9/2022)	40.00			X			235,864.	0.	31,653.	
(5) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	40.00				X		208,434.	0.	34,434.	
(6) DARPANA SHETH VICE PRESIDENT OF LITIGATION	40.00				X		204,961.	0.	34,365.	
(7) RONALD LONDON GENERAL COUNSEL	40.00					X	198,108.	0.	33,984.	
(8) JOSEPH COHN LEGISLATIVE & POLICY DIRECTOR	40.00					X	148,168.	0.	17,222.	
(9) BRIDGET GLACKIN SENIOR VICE PRESIDENT, DEVELOPMENT	40.00					X	127,845.	0.	28,099.	
(10) ADAM STEINBAUGH ATTORNEY	40.00					X	126,380.	0.	9,237.	
(11) ADAM GOLDSTEIN VICE PRESIDENT OF RESEARCH	40.00					X	119,199.	0.	14,585.	
(12) JOHN ELLIS CHAIRMAN	1.00	X		X			0.	0.	0.	
(13) VIRGINIA POSTREL SECRETARY	1.00	X		X			0.	0.	0.	
(14) JOSEPH MALINE TREASURER	1.00	X		X			0.	0.	0.	
(15) HARVEY SILVERGLATE CO-FOUNDER	1.00	X		X			0.	0.	0.	
(16) SAMUEL J ABRAMS DIRECTOR	1.00	X					0.	0.	0.	
(17) KMELE FOSTER DIRECTOR	1.00	X					0.	0.	0.	

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) KEITH WHITTINGTON DIRECTOR	1.00	X					0.	0.	0.	
(19) ANTHONY DICK VICE CHAIR & DIRECTOR TO APR 2023	1.00	X		X			0.	0.	0.	
(20) JOHN MCWHORTER DIRECTOR TO APR 2023	1.00	X					0.	0.	0.	
(21) MARLENE MIESKE DIRECTOR TO MAY 2023	1.00	X					0.	0.	0.	
1b Subtotal							2,404,006.	0.	326,260.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							2,404,006.	0.	326,260.	

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 19

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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	1,752,300.
SPIN DIGITAL MEDIA LLC, 1104 HIGHLAND AVE., SUITE 100, MANHATTAN BEACH, CA 90266	ADVERTISING SERVICES	400,000.
INTERACTIVE STRATEGIES, 1133 CONNECTICUT AVENUE NW, SUITE 600, WASHINGTON, DC 20036	WEBSITE REDESIGN	268,993.
42ND STREET LESSEE, LLC 110 EAST 42ND STREET, NEW YORK, NY 10017	EVENT CATERING	156,612.
NODEHAUS MEDIA LLC, 921 36TH STREET SW, SUITE 109, WYOMING, MI 49509	ADVERTISING SERVICES	116,000.

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 5

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**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	539,755.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	34,632,083.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 448,965.				
	h Total. Add lines 1a-1f			35,171,838.			
Program Service Revenue	2 a LITIGATION SETTLEMENT PROCEEDS	Business Code					
		900099	190,000.	190,000.			
	b SPEAKER FEES	900099	42,857.	42,857.			
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			232,857.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		784,608.			784,608.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		34,850.			34,850.	
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				34,967,641.			
	b Less: cost or other basis and sales expenses	7b	34,944,697.				
	c Gain or (loss)	7c	22,944.				
d Net gain or (loss)			22,944.		22,944.		
8 a Gross income from fundraising events (not including \$ 539,755. of contributions reported on line 1c). See Part IV, line 18	8a		117,000.				
		b Less: direct expenses	8b	429,040.			
		c Net income or (loss) from fundraising events			-312,040.		-312,040.
9 a Gross income from gaming activities. See Part IV, line 19	9a						
		b Less: direct expenses	9b				
		c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	10a						
		b Less: cost of goods sold	10b				
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			35,935,057.	232,857.	0.	530,362.	

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	309,811.	309,811.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	22,985.	22,985.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,074,372.	1,353,090.	415,632.	305,650.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,920,907.	7,164,408.	632,518.	1,123,981.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	281,526.	230,410.	15,817.	35,299.
9 Other employee benefits	926,000.	730,584.	74,591.	120,825.
10 Payroll taxes	768,092.	596,616.	71,661.	99,815.
11 Fees for services (nonemployees):				
a Management				
b Legal	652,620.	614,861.	15,949.	21,810.
c Accounting	33,545.	27,116.	2,715.	3,714.
d Lobbying	122,083.	122,083.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	90,517.		90,517.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	227,301.	221,242.	1,188.	4,871.
12 Advertising and promotion	13,377,932.	13,337,284.	1,543.	39,105.
13 Office expenses	641,229.	281,766.	23,366.	336,097.
14 Information technology	712,190.	541,142.	52,998.	118,050.
15 Royalties				
16 Occupancy	919,268.	712,525.	87,330.	119,413.
17 Travel	747,061.	601,493.	11,985.	133,583.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	847,710.	634,148.	32,872.	180,690.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	374,658.	290,398.	35,592.	48,668.
23 Insurance	64,950.	54,247.	4,521.	6,182.
24 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.)				
a RESEARCH SERVICES	2,042,580.	2,027,786.		14,794.
b DUES AND SUBSCRIPTIONS	78,797.	72,093.	1,871.	4,833.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	34,236,134.	29,946,088.	1,572,666.	2,717,380.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Form 990 (2022)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year		
Assets	1 Cash - non-interest-bearing	261,104.	1	364,109.		
	2 Savings and temporary cash investments	13,186,937.	2	2,980,174.		
	3 Pledges and grants receivable, net	4,341,948.	3	6,349,110.		
	4 Accounts receivable, net	228.	4	228.		
	5 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		5			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6			
	7 Notes and loans receivable, net		7			
	8 Inventories for sale or use		8			
	9 Prepaid expenses and deferred charges	355,195.	9	336,048.		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,217,409.				
	b Less: accumulated depreciation	10b 1,828,773.	1,604,040.	10c	1,388,636.	
	11 Investments - publicly traded securities	21,584,601.	11	33,033,207.		
	12 Investments - other securities. See Part IV, line 11	2,475,026.	12	2,482,346.		
	13 Investments - program-related. See Part IV, line 11		13			
	14 Intangible assets		14			
	15 Other assets. See Part IV, line 11	111,220.	15	4,165,702.		
16 Total assets. Add lines 1 through 15 (must equal line 33)	43,920,299.	16	51,099,560.			
Liabilities	17 Accounts payable and accrued expenses	672,082.	17	676,517.		
	18 Grants payable		18			
	19 Deferred revenue		19			
	20 Tax-exempt bond liabilities		20			
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21			
	22 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		22			
	23 Secured mortgages and notes payable to unrelated third parties		23			
	24 Unsecured notes and loans payable to unrelated third parties		24			
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,372,597.	25	5,272,103.		
	26 Total liabilities. Add lines 17 through 25	2,044,679.	26	5,948,620.		
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27 Net assets without donor restrictions	33,855,715.	27	37,184,417.		
	28 Net assets with donor restrictions	8,019,905.	28	7,966,523.		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29 Capital stock or trust principal, or current funds		29			
	30 Paid-in or capital surplus, or land, building, or equipment fund		30			
	31 Retained earnings, endowment, accumulated income, or other funds		31			
	32 Total net assets or fund balances	41,875,620.	32	45,150,940.		
33 Total liabilities and net assets/fund balances	43,920,299.	33	51,099,560.			

Form **990** (2022)

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Form 990 (2022)

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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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	35,935,057.
2	Total expenses (must equal Part IX, column (A), line 25)	2	34,236,134.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,698,923.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	41,875,620.
5	Net unrealized gains (losses) on investments	5	1,576,397.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	45,150,940.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2022)

SCHEDULE A
(Form 990)

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 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, 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).)
- 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

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

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

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule A (Form 990) 2022

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9677941.	13565017.	15761288.	36490336.	35171838.	110666420
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	9677941.	13565017.	15761288.	36490336.	35171838.	110666420
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2897352.
6 Public support. Subtract line 5 from line 4.						107769068

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	9677941.	13565017.	15761288.	36490336.	35171838.	110666420
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	388,265.	275,927.	238,868.	494,109.	818,937.	2216106.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,287.	2,374.	7,274.	5,595.	521.	19,051.
11 Total support. Add lines 7 through 10						112901577
12 Gross receipts from related activities, etc. (see instructions)					12	1,313,657.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	95.45 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	95.45 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. 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) 2022

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule A (Form 990) 2022

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on 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. (Add lines 9, 10c, 11, and 12.)						

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

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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 AND
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Schedule A (Form 990) 2022

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a 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 Did one or more disqualified persons (as defined on 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>		
c Did a disqualified person (as defined on 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>		
10a 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 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 AND
EXPRESSION, INC.**

Schedule A (Form 990) 2022

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Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
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 of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
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 of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule A (Form 990) 2022

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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 Adjusted Net Income (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 Total (add lines 1a, 1b, and 1c)	1d	
e Discount 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 Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount	(A) Prior Year	Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
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 Distributable Amount. 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) 2022

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule A (Form 990) 2022

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule A (Form 990) 2022

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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

2018 AMOUNT: \$ 3,287.

2019 AMOUNT: \$ 2,374.

2020 AMOUNT: \$ 7,274.

2021 AMOUNT: \$ 5,595.

2022 AMOUNT: \$ 521.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Employer identification number

04-3467254

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number 04-3467254
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>4,615,514.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>4,596,593.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>2,700,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>2,104,765.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>2,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ <u>2,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number 04-3467254
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>1,300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ <u>1,240,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ <u>1,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ <u>759,295.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/>	\$ <u>750,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number 04-3467254
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number 04-3467254
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

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 AND EXPRESSION, 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) 2022

LHA

232041 11-08-22

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule C (Form 990) 2022

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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												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	4,789.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	117,294.													
c Total lobbying expenditures (add lines 1a and 1b)	122,083.													
d Other exempt purpose expenditures	29,824,005.													
e Total exempt purpose expenditures (add lines 1c and 1d)	29,946,088.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">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.													
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	520,847.	554,459.	1,000,000.	1,000,000.	3,075,306.
b Lobbying ceiling amount (150% of line 2a, column(e))					4,612,959.
c Total lobbying expenditures	42,090.	61,188.	103,033.	122,083.	328,394.
d Grassroots nontaxable amount	130,212.	138,615.	250,000.	250,000.	768,827.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,153,241.
f Grassroots lobbying expenditures	1,234.			4,789.	6,023.

Schedule C (Form 990) 2022

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule C (Form 990) 2022

04-3467254 Page 3

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>			
1 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:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d 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
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

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."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 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 expenditures next year?	4
5 Taxable amount of lobbying and political expenditures. See instructions	5

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.

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

2022

Open to Public Inspection

Name of the organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, 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 regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and 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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included in Form 990.

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule D (Form 990) 2022

04-3467254 Page 2

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** Public exhibition **d** Loan or exchange program
- b** Scholarly research **e** Other _____
- c** Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	24,386.	24,386.	24,386.	24,252.	23,728.
b Contributions					
c Net investment earnings, gains, and losses				134.	524.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	24,386.	24,386.	24,386.	24,386.	24,252.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 0.0000 %
- b** Permanent endowment 100 %
- c** Term endowment 0.0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----------|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,989,638.	1,145,889.	843,749.
d Equipment		544,715.	400,485.	144,230.
e Other		683,056.	282,399.	400,657.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,388,636.

Schedule D (Form 990) 2022

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule D (Form 990) 2022

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)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

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)		
Total. (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) SECURITY DEPOSIT	129,473.
(2) OPERATING LEASES RIGHT-OF-USE ASSETS	4,036,229.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	4,165,702.

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) LEASE LIABILITIES - OPERATING	5,272,103.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	5,272,103.

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 AND
EXPRESSION, INC.

Schedule D (Form 990) 2022

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

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

1	Total revenue, gains, and other support per audited financial statements		1	37,849,977.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,576,397.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	1,576,397.	
3	Subtract line 2e from line 1	3	36,273,580.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	90,517.	
b	Other (Describe in Part XIII.)	4b	-429,040.	
c	Add lines 4a and 4b	4c	-338,523.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	35,935,057.	

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

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

1	Total expenses and losses per audited financial statements		1	34,574,657.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	429,040.	
e	Add lines 2a through 2d	2e	429,040.	
3	Subtract line 2e from line 1	3	34,145,617.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	90,517.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	90,517.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	34,236,134.	

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 AND
EXPRESSION, INC.

Schedule D (Form 990) 2022

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.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EVENT DIRECT EXPENSES -429,040.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENT DIRECT EXPENSES 429,040.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.**

Employer identification number
04-3467254

Part I

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

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

<ul style="list-style-type: none"> a <input type="checkbox"/> Mail solicitations b <input type="checkbox"/> Internet and email solicitations c <input type="checkbox"/> Phone solicitations d <input type="checkbox"/> In-person solicitations 	<ul style="list-style-type: none"> e <input type="checkbox"/> Solicitation of non-government grants f <input type="checkbox"/> Solicitation of government grants g <input type="checkbox"/> Special fundraising events
--	---

- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

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

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule G (Form 990) 2022

04-3467254 Page 2

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GALA (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	656,755.			656,755.
	2 Less: Contributions	539,755.			539,755.
	3 Gross income (line 1 minus line 2)	117,000.			117,000.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	168,616.			168,616.
	7 Food and beverages	117,000.			117,000.
	8 Entertainment	110,416.			110,416.
	9 Other direct expenses	33,008.			33,008.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				429,040.
11 Net income summary. Subtract line 10 from line 3, column (d)				-312,040.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule G (Form 990) 2022

04-3467254 Page 3

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility		13a		%
b An outside facility		13b		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule G (Form 990)

04-3467254 Page 4

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**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 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
BALAKER MEDIA FOUNDATION 3075 VIA DEL CIELO FALLBROOK, CA 92028	82-3097825	501(C)(3)	37,275.	0.			PROJECT TO CREATE A FREE EXPRESSION COUNTERBALANCE IN THE FILM INDUSTRY.
BOARD OF TRUSTEES OF THE UNIVERSITY OF ARKANSAS - 1125 WEST MAPLE STREET - FAYETTEVILLE, AR 72701	71-6003252	501(C)(3)	33,593.	0.			A PROJECT WITH TWO COMPONENTS: A QUANTITATIVE COMPONENT LOOKING AT FIRE'S CAMPUS USING THE MACHINE
GEORGE MASON UNIVERSITY 4400 UNIVERSITY DRIVE FAIRFAX, VA 22030	54-0836354	501(C)(3)	25,015.	0.			LEARNING TECHNIQUE OF NATURAL LANGUAGE PROCESSING TO EXAMINE IF
HARVARD ALUMNI FOR FREE SPEECH 675 POMPANO DRIVE NAPLES, FL 34110	88-2532090	501(C)(3)	7,500.	0.			SUPPORTING ADMINISTRATIVE AND WEBSITE DEVELOPMENT EXPENSES FOR A NEW INDEPENDENT FREE SPEECH
JUNIOR STATE OF AMERICA 1111 BROADWAY, SUITE 300 OAKLAND, CA 94607	94-6050452	501(C)(3)	36,000.	0.			FUNDING PROVIDED TO CREATE FREE SPEECH PROGRAMMING AT THREE OF JSA'S SPRING CONVENTIONS
MERCATUS CENTER 3434 WASHINGTON BLVD., 4TH FLR. ARLINGTON, VA 22201	54-1436224	501(C)(3)	20,000.	0.			FUNDING PROVIDED TO CO-HOST A PLURALISM LAB ON THE TOPIC OF FREE SPEECH AND CONTENT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 14.

3 Enter total number of other organizations listed in the line 1 table 0.

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

Schedule I (Form 990) 2022

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Schedule I (Form 990)

04-3467254

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MIT FREE SPEECH ALLIANCE 49 MOUNT VERNON STREET BOSTON, MA 02108	87-4018419	501(C)(3)	10,000.	0.			SUPPORTING ADMINISTRATIVE AND OUTREACH EXPENSES FOR A NEW INDEPENDENT FREE SPEECH FOCUSED ALUMNI
NATIONAL CONSTITUTION CENTER 525 ARCH STREET PHILADELPHIA, PA 19106	23-2434447	501(C)(3)	25,000.	0.			FUNDING PROVIDED TO CO-HOST A FIRST AMENDMENT SUMMIT ON SEPTEMBER 13, 2023.
NEW TOLERANCE CAMPAIGN 10645 N. ORACLE RD., SUITE 121-113 ORO VALLEY, AZ 85737	84-2755642	501(C)(3)	10,000.	0.			FUNDING PROVIDED TO SUPPORT CAMPAIGNS AT EMERSON COLLEGE AND COLUMBIA UNIVERSITY TO
REGENTS OF THE UNIVERSITY OF CALIFORNIA - 245 UNIVERSITY OFFICE BUILDING - RIVERSIDE, CA 92521	95-6006142	501(C)(3)	21,600.	0.			QUALITATIVE STUDY LOOKING AT DIVISIVE CONCEPT BILLS IN TEXAS AND FLORIDA, AND EXAMINING BOTH LAWMAKERS'
RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY - 33 KNIGHTSBRIDGE ROAD, 2ND FLOOR - PISCATAWAY, NJ 08854	22-6001086	501(C)(3)	6,500.	0.			WE ARE FUNDING THE STARTUP COSTS OF A NEW JOURNAL BEING LAUNCHED BY LEE, DEDICATED TO
THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA - 3451 WALNUT STREET, 5TH FLOOR - PHILADELPHIA, PA 19104	23-1352685	501(C)(3)	49,200.	0.			TWO STUDIES, ONE USING SURVEY DATA TO SEE HOW POLITICAL SPEECH IN THE WORKPLACE HAS CHANGED
THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA - 3451 WALNUT STREET, 5TH FLOOR - PHILADELPHIA, PA 19104	23-1352685	501(C)(3)	10,000.	0.			CONDUCTING STUDIES TO FOLLOW UP ON A REPLICATED FINDING OF "MOTIVATED CONFUSION," OR THE
UNC ALUMNI FREE SPEECH ALLIANCE 8 DUNAWAY DRIVE RICHMOND, VA 23238	87-4744607	501(C)(3)	10,000.	0.			SUPPORTING ADMINISTRATIVE AND OUTREACH EXPENSES FOR A NEW INDEPENDENT FREE SPEECH FOCUSED ALUMNI

Schedule I (Form 990)

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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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
CAMPUS SCHOLAR PROGRAM	45	19,000.	0.		
GENERAL STUDENT GRANTS	1	375.	0.		
LET'S TALK PROGRAM	4	1,860.	0.		
SCHOLARSHIPS	2	1,500.	0.		
STUDENT DEFENDERS PROGRAM	2	250.	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:

GRANT FUNDS ARE GIVEN TO FULFILL THE ORGANIZATIONAL MISSION AND ONLY FOR 501(C)(3) PURPOSES. REGULAR CHECK-IN MEETINGS ARE HELD WITH THOSE THAT RECEIVE GRANT FUNDS TO MONITOR USE OF GRANT FUNDS.

GRANTEES OF THE FREE INQUIRY GRANT (FIG) PROGRAM MUST:

1. PROVIDE FIRE WITH A WRITTEN REPORT ON THE PROGRESS OF THE RESEARCH PROJECT AND USE OF THE GRANT EVERY FOUR MONTHS BEGINNING ON THE DATE GRANT FUNDS ARE FIRST DISBURSED TO GRANTEE; AND

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Part IV Supplemental Information

2. MAINTAIN BOOKS AND RECORDS REGARDING THE USE OF THE GRANT, INCLUDING COMPLETE RECORDS OF RECEIPTS AND EXPENDITURES, AND MAKE THEM AVAILABLE FOR INSPECTION BY FIRE FOR A PERIOD OF FOUR (4) YEARS FOLLOWING USE OF THE GRANT.

STUDENTS APPLY FOR THE CAMPUS SCHOLARS PROGRAM DURING A BIANNUAL APPLICATION WINDOW. FIRE THEN EVALUATES APPLICATIONS, CONDUCTS INTERVIEWS, AND SELECTS A LIMITED NUMBER OF SCHOLARSHIP RECIPIENTS. FIRE PROVIDES FUNDS TO ASSIST WITH A FIRE MISSION-CENTRIC PROJECT AND REGULARLY MEETS WITH THE CAMPUS SCHOLAR TO CHECK ON THEIR PROGRESS. STUDENTS ARE AWARDED A STIPEND UPON SUCCESSFUL COMPLETION OF THEIR PROJECT.

STUDENTS APPLY TO FIRE FOR FUNDS TO HELP WITH PROJECTS THAT FURTHER FIRE'S MISSION ON THEIR INDIVIDUAL CAMPUSES. FIRE EVALUATES THE APPLICATIONS AND DISTRIBUTES THE FUNDS.

LET'S TALK GROUPS APPLY TO FIRE FOR SCHOLARSHIP FUNDS TO HELP FACILITATE STUDENT DISCUSSION EVENTS AND ACTIVITIES. FIRE EVALUATES THE APPLICATIONS AND DISTRIBUTES THE FUNDS, THEN WORKS WITH THE GROUP TO ENSURE THEY ARE SET UP FOR SUCCESS.

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule I (Form 990)

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Part IV Supplemental Information

RETURN OF A CANCELED CHECK THAT WAS CASHED BY THAT UNIVERSITY.

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

BOARD OF TRUSTEES OF THE UNIVERSITY OF ARKANSAS

(H) PURPOSE OF GRANT OR ASSISTANCE: A PROJECT WITH TWO COMPONENTS: A QUANTITATIVE COMPONENT LOOKING AT FIRE'S CAMPUS FREE SPEECH RATINGS TO SEE HOW CERTAIN CAMPUS FACTORS PREDICT STUDENT ATTITUDES TOWARDS FREE SPEECH AND A QUALITATIVE COMPONENT INVOLVING INTERVIEWS OF 20 SCHOLARS IDENTIFIED IN SCHOLARS UNDER FIRE.

NAME OF ORGANIZATION OR GOVERNMENT: GEORGE MASON UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: USING THE MACHINE LEARNING TECHNIQUE OF NATURAL LANGUAGE PROCESSING TO EXAMINE IF THERE IS PUBLICATION BIAS IN TOP-TIER ACADEMIC JOURNALS FOR OR AGAINST CERTAIN PERSPECTIVES ON CONTROVERSIAL ISSUES, SUCH AS DIVERSITY AND INCLUSION PROGRAMMING, MICROAGGRESSIONS, MINIMUM WAGE, AND VIOLENCE IN VIDEO GAMES.

NAME OF ORGANIZATION OR GOVERNMENT: HARVARD ALUMNI FOR FREE SPEECH

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORTING ADMINISTRATIVE AND WEBSITE DEVELOPMENT EXPENSES FOR A NEW INDEPENDENT FREE SPEECH FOCUSED ALUMNI ORGANIZATION.

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Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: JUNIOR STATE OF AMERICA

(H) PURPOSE OF GRANT OR ASSISTANCE: FUNDING PROVIDED TO CREATE FREE
SPEECH PROGRAMMING AT THREE OF JSA'S SPRING CONVENTIONS TO EDUCATE HIGH
SCHOOL STUDENTS ON THE BENEFITS OF FREE SPEECH.

NAME OF ORGANIZATION OR GOVERNMENT: MERCATUS CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: FUNDING PROVIDED TO CO-HOST A
PLURALISM LAB ON THE TOPIC OF FREE SPEECH AND CONTENT MODERATION TO
EDUCATE UNDERGRADUATE AND GRADUATE STUDENTS.

NAME OF ORGANIZATION OR GOVERNMENT: MIT FREE SPEECH ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORTING ADMINISTRATIVE AND
OUTREACH EXPENSES FOR A NEW INDEPENDENT FREE SPEECH FOCUSED ALUMNI
ORGANIZATION.

NAME OF ORGANIZATION OR GOVERNMENT: NEW TOLERANCE CAMPAIGN

(H) PURPOSE OF GRANT OR ASSISTANCE: FUNDING PROVIDED TO SUPPORT
CAMPAIGNS AT EMERSON COLLEGE AND COLUMBIA UNIVERSITY TO PROMOTE FREE
SPEECH ON CAMPUS.

NAME OF ORGANIZATION OR GOVERNMENT:

REGENTS OF THE UNIVERSITY OF CALIFORNIA

(H) PURPOSE OF GRANT OR ASSISTANCE: QUALITATIVE STUDY LOOKING AT
DIVISIVE CONCEPT BILLS IN TEXAS AND FLORIDA, AND EXAMINING BOTH
LAWMAKERS' MOTIVATIONS FOR PROPOSING THE LEGISLATION, AND FACULTY
MEMBERS' REACTIONS TO THE LEGISLATION, INVOLVING DIRECT INTERVIEWS OF
THESE STAKEHOLDERS AND ARCHIVAL RESEARCH ON FLOOR DEBATE OVER THE
LEGISLATION.

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule I (Form 990)

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Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT:

RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY

(H) PURPOSE OF GRANT OR ASSISTANCE: WE ARE FUNDING THE STARTUP COSTS OF
A NEW JOURNAL BEING LAUNCHED BY LEE, DEDICATED TO PROTECTING ACADEMIC
FREEDOM AND FREE INQUIRY, CALLED THE JOURNAL FOR OPEN INQUIRY IN THE
BEHAVIORAL SCIENCES. JOIBS HAS A UNIQUE PUBLISHING MODEL, CALLED PEER
REVIEW WITH MINIMAL GATEKEEPING MEANT TO COUNTER CENSORSHIP.

NAME OF ORGANIZATION OR GOVERNMENT:

THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA

(H) PURPOSE OF GRANT OR ASSISTANCE: TWO STUDIES, ONE USING SURVEY DATA
TO SEE HOW POLITICAL SPEECH IN THE WORKPLACE HAS CHANGED OVER THE LAST 20
YEARS, AND ANOTHER USING SURVEYS FROM NATIONAL OPINION RESEARCH COUNCIL
TO SEE HOW MINOR CHANGES IN SITUATIONS AND CONTEXT REGARDING
CONTROVERSIAL SPEECH CHANGE SUPPORT FOR A SPEAKER'S FREE EXPRESSION.

NAME OF ORGANIZATION OR GOVERNMENT:

THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA

(H) PURPOSE OF GRANT OR ASSISTANCE: CONDUCTING STUDIES TO FOLLOW UP ON A
REPLICATED FINDING OF "MOTIVATED CONFUSION," OR THE TENDENCY FOR PEOPLE
TO CLAIM THAT OFFENSIVE SCIENTIFIC FINDINGS ARE INCOMPREHENSIBLE, AS A
WAY OF SUPPRESSING RESEARCH THAT ONE FINDS MORALLY OFFENSIVE.

NAME OF ORGANIZATION OR GOVERNMENT: UNC ALUMNI FREE SPEECH ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORTING ADMINISTRATIVE AND
OUTREACH EXPENSES FOR A NEW INDEPENDENT FREE SPEECH FOCUSED ALUMNI
ORGANIZATION.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2022

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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, 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 checked="" 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?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

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

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

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

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

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

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

	Yes	No
1b		
2		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7	<input checked="" type="checkbox"/>	
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2022

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

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Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC 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 AND CEO	(i)	428,367.	0.	9,761.	20,500.	21,478.	480,106.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALISHA GLENNON CHIEF OPERATING OFFICER	(i)	321,508.	3,000.	0.	20,500.	21,478.	366,486.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) WILLIAM CREELEY LEGAL DIRECTOR	(i)	268,249.	3,000.	1,162.	17,247.	21,478.	311,136.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ROBERT SHIBLEY EXECUTIVE DIRECTOR (UNTIL 9/2022)	(i)	182,614.	0.	53,250.	15,545.	16,108.	267,517.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	(i)	195,434.	13,000.	0.	12,956.	21,478.	242,868.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DARPANA SHETH VICE PRESIDENT OF LITIGATION	(i)	201,461.	2,000.	1,500.	12,887.	21,478.	239,326.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) RONALD LONDON GENERAL COUNSEL	(i)	195,108.	3,000.	0.	12,506.	21,478.	232,092.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JOSEPH COHN LEGISLATIVE & POLICY DIRECTOR	(i)	144,418.	2,000.	1,750.	9,805.	7,417.	165,390.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRIDGET GLACKIN SENIOR VICE PRESIDENT, DEVELOPMENT	(i)	110,345.	17,500.	0.	6,621.	21,478.	155,944.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule J (Form 990) 2022

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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:

OTHER EARNINGS RECEIVED BY ROBERT SHIBLEY ARE 1099-RELATED COMPENSATION DUE
TO HIS WORK AS AN INDEPENDENT CONTRACTOR AFTER SEPTEMBER 2022.

OTHER EARNINGS FOR ALL OTHER INDIVIDUALS ARE DUE TO HONORARIUMS THAT WERE
PAID FOR SPEAKING ENGAGEMENTS IN WHICH TEAM MEMBERS PARTICIPATED.

DISCRETIONARY BONUSES MAY BE APPROVED BY AN EMPLOYEE'S MANAGER OR, FOR THE
PRESIDENT & CEO, BY THE BOARD.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open To Public Inspection

Name of the organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number 04-3467254
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Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefiting Interested Persons.

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

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule L (Form 990) 2022

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
GREGORY LUKIANOFF	PRESIDENT AND CEO	220,311.	SERVICES AG		X

Part V Supplemental Information.

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

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

(A) NAME OF PERSON: GREGORY LUKIANOFF

(D) DESCRIPTION OF TRANSACTION: SERVICES AGREEMENT - IN FURTHERANCE OF ITS CHARITABLE AND EDUCATIONAL PURPOSES, FIRE ENTERED INTO A SERVICES AGREEMENT WITH ITS PRESIDENT AND CEO (CEO) TO PROVIDE CERTAIN ADMINISTRATIVE SERVICES, STAFFING AND OTHER RESOURCES TO THE CEO IN CONNECTION WITH THE CEO'S PERSONAL BOOK PROJECT. THE AGREEMENT WAS APPROVED BY THE INDEPENDENT MEMBERS OF FIRE'S BOARD OF DIRECTORS WITHOUT THE PARTICIPATION OF THE CEO AND WAS BASED UPON COMPARABILITY DATA PROVIDED BY A THIRD-PARTY VALUATION FIRM TO ENSURE THAT THE CONSIDERATION TO BE PAID BY THE CEO FOR THE SERVICES IS AT FAIR MARKET VALUE.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, 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	26	448,965.	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 3 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) 2022

FOUNDATION FOR INDIVIDUAL RIGHTS AND

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EXPRESSION, INC.

04-3467254

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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)**

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 Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

Employer identification number

04-3467254

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE MOST ESSENTIAL QUALITIES OF LIBERTY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**FIRE EDUCATES AMERICANS ABOUT THE IMPORTANCE OF THESE INALIENABLE
RIGHTS, PROMOTES A CULTURE OF RESPECT FOR THESE RIGHTS, AND PROVIDES
THE MEANS TO PRESERVE THEM.**

**FIRE RECOGNIZES THAT COLLEGES AND UNIVERSITIES PLAY A VITAL ROLE IN
PRESERVING FREE THOUGHT WITHIN A FREE SOCIETY. TO THIS END, WE PLACE A
SPECIAL EMPHASIS ON DEFENDING THE INDIVIDUAL RIGHTS OF STUDENTS AND
FACULTY MEMBERS ON OUR NATION'S CAMPUSES, INCLUDING FREEDOM OF SPEECH,
FREEDOM OF ASSOCIATION, DUE PROCESS, LEGAL EQUALITY, RELIGIOUS LIBERTY,
AND SANCTITY OF CONSCIENCE.**

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

**TO FURTHER FIRE'S EXPANDED MISSION OF DEFENDING EXPRESSIVE RIGHTS FOR
ALL AMERICANS AND BUILDING A NEW MOVEMENT FOR FREE SPEECH, WE FOUNDED
TWO NEW DEPARTMENTS IN FISCAL YEAR 2022-23:**

**FIRE'S PUBLIC ADVOCACY DEPARTMENT DEFENDS EXPRESSIVE RIGHTS OFF CAMPUS
AND ADVOCATES FOR A STRONG CULTURE OF FREE EXPRESSION BY WRITING
LETTERS TO INSTITUTIONS TO ADVOCATE FOR FIRST AMENDMENT RIGHTS;
RESPONDING TO BREAKING THREATS TO FREE SPEECH; ENGAGING IN PUBLIC
COMMENTARY; AND HELPING SHAPE INTERNAL FIRE POLICY ON EMERGING FREE
SPEECH ISSUES.**

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

Schedule O (Form 990) 2022

232211 10-28-22

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FIRE'S ENGAGEMENT AND MOBILIZATION DEPARTMENT PROVIDES OPPORTUNITIES FOR SUPPORTERS TO TAKE DIRECT ACTION IN SERVICE OF FIRE'S MISSION BY DISSEMINATING PETITIONS AND OPEN LETTERS; HELPING EVERYDAY AMERICANS FORM PRO-FREE SPEECH GROUPS; AND ORGANIZING EVENTS AND GATHERINGS.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

FIRE PREVIOUSLY MAINTAINED A K-12 OUTREACH PROGRAM. IN AUGUST 2022, WE ELIMINATED THAT PROGRAM AND NOW FOCUS ON DEFENDING K-12 STUDENTS' RIGHTS AND ADVOCATING ON THEIR BEHALF THROUGH OUR PUBLIC ADVOCACY AND LITIGATION PROGRAMS. WE STILL MAINTAIN EDUCATIONAL INITIATIVES FOR K-12 AS PART OF OUR BROADER STUDENT OUTREACH PROGRAM.

FORM 990, PART III, LINE 4C, DESCRIPTION OF PROGRAM SERVICE:

IN ADDITION TO DIRECT LITIGATION, FIRE PARTICIPATES AS AMICUS CURIAE IN STRATEGICALLY CHOSEN CASES TO SUPPORT CRITICAL LEGAL ARGUMENTS AND ADVANCE IMPORTANT PRECEDENT. FINALLY, THE LITIGATION PROJECT WORKS TO POSITION FIRE AS A THOUGHT LEADER IN FIRST AMENDMENT JURISPRUDENCE BY PUBLISHING OPINION PIECES AND LEGAL SCHOLARSHIP, TEACHING CONTINUING LEGAL EDUCATION COURSES, AND RECRUITING LIKE-MINDED ATTORNEYS FOR OUR LEGAL NETWORK AND FACULTY LEGAL DEFENSE FUND.

BETWEEN JULY 1, 2022 AND JUNE 30, 2023, FIRE WAS IN ACTIVE LITIGATION IN SIXTEEN CASES FURTHERING FIRE'S MISSION, INCLUDING TWO IN WHICH FIRE WAS REPRESENTED BY OUTSIDE COUNSEL.

1. DIEI V. BOYD, ET AL., CASE NO. 23-5771 (6TH CIR.): FIRE REPRESENTS GRADUATE PHARMACY STUDENT KIMBERLY DIEI IN THIS FIRST AMENDMENT LAWSUIT

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AGAINST THE UNIVERSITY OF TENNESSEE HEALTH SCIENCE CENTER AND ITS ADMINISTRATORS. DIEI WAS INVESTIGATED TWICE 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 BY SEEKING TO PROTECT A STUDENT'S OFF-CAMPUS, EXTRAMURAL, AND ONLINE SPEECH AND ESTABLISH CONSTITUTIONAL CONSTRAINTS ON A PUBLIC UNIVERSITY'S DISCRETION TO PUNISH EXPRESSION IT SUBJECTIVELY LABELS "UNPROFESSIONAL."

2. JONES V. MATKIN, ET AL., CASE NO. 4:21-CV-733 (E.D. TEX.): IN THIS FIRST AMENDMENT RETALIATION LAWSUIT AGAINST COLLIN COLLEGE, FIRE REPRESENTED SUZANNE JONES, A FULL-TIME PROFESSOR OF EDUCATION AT COLLIN COLLEGE, WHO WAS TERMINATED FOR CRITICIZING THE UNIVERSITY'S RESPONSE TO THE COVID-19 PANDEMIC, PUBLICLY ADVOCATING FOR UNIONIZATION BY THE FACULTY, AND SIGNING ONTO AN OPEN LETTER SUPPORTING THE REMOVAL OF CONFEDERATE MONUMENTS IN DALLAS. JONES SUED COLLIN COLLEGE PRESIDENT H. NIEL MATKIN AND NOW-RETIRED SENIOR VICE PRESIDENT OF CAMPUS OPERATIONS TONI JENKINS IN SEPTEMBER 2021. JONES CAME TO FIRE SEEKING NEW REPRESENTATION IN FEBRUARY 2022. ON NOVEMBER 3, 2022, JONES ENTERED INTO A SETTLEMENT AGREEMENT WITH COLLIN COLLEGE, REINSTATING HER AS A PROFESSOR FOR TWO YEARS AT A SIGNIFICANTLY HIGHER SALARY THAN SHE EARNED BEFORE HER TERMINATION. THIS LAWSUIT FURTHERED FIRE'S MISSION BY ENSURING PROFESSORS AT PUBLIC COLLEGES AND UNIVERSITIES ARE ABLE TO COMMENT AS PRIVATE CITIZENS ON MATTERS OF PUBLIC CONCERN WITHOUT RETALIATION.

3. PHILLIPS V. COLLIN COLLEGE, ET AL., CASE NO. 4:22-CV-184 (E.D. TEX.): IN ITS THIRD FIRST AMENDMENT LAWSUIT AGAINST COLLIN COLLEGE,

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FIRE REPRESENTS MICHAEL PHILLIPS, A PROFESSOR AT COLLIN COLLEGE WHO WAS DISCIPLINED AND THEN TERMINATED BECAUSE HE SPOKE TO A REPORTER FROM THE WASHINGTON POST ABOUT THE HISTORY OF RACISM IN THE DALLAS AREA AND POSTED COMMENTS ON FACEBOOK CONCERNING THE COLLEGE'S HANDLING OF COVID-19 AND ITS COVID GUIDELINES. PHILLIPS SUED COLLIN COLLEGE FOR ITS VIOLATION OF PHILLIPS' FIRST AMENDMENT RIGHTS AND SUBSEQUENT RETALIATORY EMPLOYMENT ACTION. AFTER THE DISTRICT COURT DENIED DEFENDANTS' MOTION TO DISMISS, PHILLIPS MOVED FOR SUMMARY JUDGMENT ON FIVE OF HIS SEVEN CLAIMS AGAINST COLLIN COLLEGE. THIS LAWSUIT FURTHERS FIRE'S MISSION BY ENSURING PROFESSORS AT PUBLIC COLLEGES AND UNIVERSITIES ARE ABLE TO COMMENT AS PRIVATE CITIZENS ON MATTERS OF PUBLIC CONCERN WITHOUT RETALIATION.

4. FIRE V. TARLETON STATE UNIVERSITY, CASE NO. CV37178 (226TH D.CT. OF ERATH CNTY., TEX.): IN THIS PUBLIC-RECORDS LAWSUIT, FIRE SUED TARLETON STATE UNIVERSITY IN FEBRUARY 2022 AFTER IT FAILED TO COMPLY WITH THE TEXAS PUBLIC INFORMATION ACT. FIRE SOUGHT RECORDS RELATING TO A FORMER PROFESSOR WHO DEMANDED THAT A STUDENT PUBLICATION, THE TEXAN NEWS SERVICE, REMOVE SEVERAL ARTICLES IT PUBLISHED IN 2018 OR BE SUED FOR DEFAMATION. THESE ARTICLES DETAILED ALLEGATIONS OF INAPPROPRIATE BEHAVIOR LEVIED AGAINST THE FORMER PROFESSOR. WHEN TARLETON ADMINISTRATORS LEARNED OF THE DEMAND, THEY ORDERED THE STUDENT NEWSPAPER TO REMOVE THE ARTICLES AND LATER STRIPPED THE NEWSPAPER OF ITS EDITORIAL INDEPENDENCE. AFTER THE TRIAL COURT GRANTED FIRE'S MOTION FOR SUMMARY JUDGMENT, ORDERING TARLETON TO PRODUCE THE RECORDS, TARLETON MOVED TO RECONSIDER. THIS LAWSUIT FURTHER'S FIRE'S MISSION BY HOLDING PUBLIC INSTITUTIONS ACCOUNTABLE FOR THEIR VIOLATIONS OF PRESS FREEDOM AND VIGOROUSLY PURSUING RECORDS MADE PUBLIC UNDER STATE OR

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FEDERAL LAW.

5. REGES V. CAUCE, CASE NO. 2:22-CV-964 (W.D. WASH.): FIRE REPRESENTS STUART REGES, A PROFESSOR AT THE PAUL G. ALLEN SCHOOL OF COMPUTER SCIENCE & ENGINEERING AT THE UNIVERSITY OF WASHINGTON. REGES DISAGREED WITH THE ALLEN SCHOOL'S RECOMMENDATION TO INCLUDE AN "INDIGENOUS LAND ACKNOWLEDGEMENT STATEMENT" IN COURSE SYLLABI. WHEN REGES SUBSTITUTED HIS OWN DISSENTING STATEMENT ON THIS ISSUE OF PUBLIC DEBATE IN HIS OWN SYLLABUS, ADMINISTRATORS PUNISHED HIM BY EDITING THE ONLINE VERSION OF HIS SYLLABUS, CREATING A "SHADOW" SECTION OF HIS CLASS, AND LAUNCHING AN INVESTIGATION INTO HIM UNDER A VAGUE POLICY THAT PROHIBITS "UNACCEPTABLE" AND "INAPPROPRIATE" SPEECH. THIS LAWSUIT FURTHERS FIRE'S MISSION BY STANDING UP FOR FACULTY RIGHTS TO EXPRESS DISSENTING OPINIONS ON CONTROVERSIAL TOPICS AND TO MANAGE THE CONTENTS OF THEIR SYLLABI WITHOUT RETALIATION.

6. FLORES V. BENNETT, CASE NO. 22-16762 (9TH CIR.): CLOVIS COMMUNITY COLLEGE'S YOUNG AMERICANS FOR FREEDOM STUDENT GROUP OBTAINED THE COLLEGE'S PERMISSION TO POST FLYERS CRITICIZING COMMUNIST REGIMES ON INDOOR BULLETIN BOARDS. BUT AFTER RECEIVING A COMPLAINT THAT THE FLYERS' CONTENT MADE PEOPLE UNCOMFORTABLE, CLOVIS PRESIDENT LORI BENNETT ORDERED HER STAFF TO PULL THE FLYERS DOWN. YAF-CLOVIS, REPRESENTED BY FIRE, SUED TO CHALLENGE THE SCHOOL'S UNCONSTITUTIONAL POLICY BANNING FLYERS WITH "INAPPROPRIATE OR OFFENS[IVE] LANGUAGE OR THEMES." ON OCTOBER 14, 2022, THE DISTRICT COURT ENJOINED THE CLOVIS ADMINISTRATORS FROM ENFORCING THE UNCONSTITUTIONAL POSTING POLICY. DEFENDANTS APPEALED. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING STUDENTS' RIGHTS TO FREELY EXPRESS THEIR POLITICAL VIEWPOINTS AT PUBLIC

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COLLEGES.

7. NOVOA V. DIAZ, CASE NO. 22-13994 (11TH CIR.): FIRE REPRESENTS UNIVERSITY OF SOUTH FLORIDA PROFESSOR DR. ADRIANA NOVOA, STUDENT SAM RECHECK, AND STUDENT GROUP USF FIRST AMENDMENT FORUM, IN A LAWSUIT CHALLENGING FLORIDA'S STOP WOKE ACT. THE LAW PROHIBITS "INSTRUCTION" ON EIGHT CONCEPTS RELATED TO "RACE, COLOR, NATIONAL ORIGIN, OR SEX." ON NOVEMBER 17, 2022, THE DISTRICT COURT HALTED ENFORCEMENT OF KEY PARTS OF THE ACT IN THE STATE'S PUBLIC UNIVERSITIES, DECLARING THE LAW VIOLATES THE FIRST AMENDMENT RIGHTS OF STUDENTS AND FACULTY. AFTER APPEALING THE DECISION TO THE U.S. COURT OF APPEALS FOR THE ELEVENTH CIRCUIT, FLORIDA ASKED THE COURT TO STAY THE PRELIMINARY INJUNCTION, WHICH THE ELEVENTH CIRCUIT DENIED. THIS LITIGATION FURTHERS FIRE'S MISSION BY STOPPING THE GOVERNMENT FROM IMPOSING IDEOLOGICAL HANDCUFFS ON FACULTY'S RIGHT TO ACADEMIC FREEDOM AND STUDENTS' RIGHT TO RECEIVE INFORMATION.

8. VILLARREAL V. CITY OF LAREDO, CASE NO. 20-40359 (5TH CIR.) FIRE REPRESENTS CITIZEN JOURNALIST PRISCILLA VILLARREAL IN A LAWSUIT AGAINST SEVERAL PUBLIC OFFICIALS FROM LAREDO, TEXAS. VILLARREAL GAINED A LOYAL FOLLOWING ON SOCIAL MEDIA BECAUSE OF HER UNFILTERED REPORTING ON LOCAL MATTERS, INCLUDING POLICE AND GOVERNMENT MISCONDUCT. DESPERATE TO SILENCE HER, LOCAL OFFICIALS DUG UP A STATUTE NEVER USED BY LOCAL AUTHORITIES IN THE LAW'S 23-YEAR HISTORY TO ARREST PRISCILLA FOR ASKING A POLICE OFFICER TO CONFIRM INFORMATION SHE HAD ALREADY RECEIVED FROM OTHER SOURCES. THE DISTRICT COURT GRANTED THE LAREDO OFFICERS QUALIFIED IMMUNITY. A FIFTH CIRCUIT PANEL INITIALLY REVERSED AND DENIED THE OFFICERS QUALIFIED IMMUNITY, BUT IN OCTOBER 2022, THE COURT ELECTED TO

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REHEAR THE CASE EN BANC. IN JANUARY 2023, FIRE ARGUED ON PRISCILLA'S BEHALF AND IS AWAITING THE COURT'S DECISION. THIS LITIGATION FURTHERS FIRE'S MISSION BY CONTRIBUTING TO A WELL-INFORMED PUBLIC, FREE FROM FEAR THAT OFFICIALS WILL ABUSE THE LAWS TO TRY TO SILENCE THEIR CRITICS.

9. HALL-RAYFORD V. CITY OF EASTPOINTE, CASE NO. 2:22-CV-12714 (E.D. MICH): WHEN EASTPOINTE CITY RESIDENTS CRITICIZED MAYOR MONIQUE OWENS DURING A CITY COUNCIL MEETING, SHE REFUSED TO LET THEM SPEAK, CLAIMING THEIR WORDS "ASSAULTED" HER. FIRE FILED A LAWSUIT AGAINST MAYOR OWENS AND THE CITY OF EASTPOINTE, SEEKING AN INJUNCTION REQUIRING THE MAYOR AND CITY TO ALLOW PEACEFUL CRITICISM AT CITY COUNCIL MEETINGS. ON DECEMBER 7, 2022, THE COURT ENTERED A STIPULATED PRELIMINARY INJUNCTION WHICH BANS MAYOR OWENS FROM SHUTTING DOWN CRITICISM OF HER ACTIONS. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHT OF MEMBERS OF THE PUBLIC TO VOICE THEIR CONCERNS WITH LOCAL OFFICIALS.

10. VOLOKH V. JAMES, CASE NO. 23-356 (2D CIR.): FIRE REPRESENTS EUGENE VOLOKH AND ONLINE PLATFORMS RUMBLE AND LOCALS IN A FEDERAL CHALLENGE TO A NEW YORK LAW THAT REQUIRES ONLINE PLATFORMS TO "RESPOND [TO]," "ADDRESS," AND "HANDLE" PROTECTED SPEECH THAT SOMEONE, SOMEWHERE FINDS "HUMILIATING" OR "VILIFYING" TOWARD A GROUP BASED ON RACE, COLOR, RELIGION, OR OTHER PROTECTED CLASS. ON FEBRUARY 14, 2023, THE DISTRICT COURT GRANTED A PRELIMINARY INJUNCTION AND NEW YORK HAS SINCE APPEALED THE DECISION TO THE U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING ONLINE SPEECH.

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11. GAUGHEN V. DAUPHIN COUNTY, CASE NO. 1:23-CV-77 (M.D. PA.): FIRE REPRESENTED KEVIN GAUGHEN AND DAVE KOCUR, TWO MEMBERS OF THE KEYSTONE PARTY, A NEWLY FORMED POLITICAL PARTY IN PENNSYLVANIA. KEVIN AND DAVE WENT TO FORT HUNTER PARK TO COLLECT SIGNATURES FOR DAVE TO BE ON THE BALLOT WHEN DAUPHIN COUNTY PARK OFFICIALS TOLD THEM THEY WEREN'T ALLOWED TO ENGAGE IN POLITICAL ACTIVITY IN THE PARK. IN RESPONSE TO A LETTER DEMANDING THE COUNTY RESCIND ITS UNCONSTITUTIONAL POLICY, THE COUNTY REFUSED, SO FIRE SUED ON KEVIN AND DAVE'S BEHALF. FOUR MONTHS AFTER FILING SUIT, THE COUNTY SETTLED THE CASE, AGREEING TO A COURT ORDER FOR DAUPHIN COUNTY TO END ITS UNCONSTITUTIONAL BAN ON POLITICAL SPEECH IN FORT HUNTER PARK AND PAY \$91,000 IN DAMAGES AND ATTORNEYS' FEES. THIS LAWSUIT FURTHERED FIRE'S MISSION BY PROTECTING POLITICAL SPEECH IN PUBLIC PARKS.

12. GRAY V. CITY OF ALPHARETTA, CASE NO. 1:23-CV-463 (N.D. GA.): FIRE REPRESENTS JEFF GRAY, WHO WAS HANDCUFFED AND DETAINED FOR "PANHANDLING" WHEN HE HELD A "GOD BLESS THE HOMELESS VETS" SIGN OUTSIDE ALPHARETTA CITY HALL TO RAISE AWARENESS OF THE PLIGHT OF HOMELESS VETERANS. WITHIN MINUTES, AN ALPHARETTA POLICE OFFICER TOLD GRAY THAT "PANHANDLING" WAS ILLEGAL IN THE CITY AND ORDERED HIM TO LEAVE. ALTHOUGH GRAY WAS NOT PANHANDLING, THE POLICE ARGUED THAT HIS SIGN WAS, ITSELF, "PANHANDLING." FIRE FILED A LAWSUIT ON GRAY'S BEHALF TO VINDICATE HIS CONSTITUTIONAL RIGHTS AND END ALPHARETTA'S BAN ON "PANHANDLING." THIS LITIGATION FURTHERS FIRE'S MISSION BY PROTECTING FREE SPEECH IN PUBLIC AREAS.

13. GRAY V. WRIGHT, CASE NO. 5:23-CV-7 (S.D. GA.): FIRE ALSO REPRESENTS JEFF GRAY IN A SIMILAR LAWSUIT AGAINST OFFICIALS IN BLACKSHEAR, GEORGIA

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WHERE THE CHIEF OF POLICE CHRIS WRIGHT TOLD GRAY THAT A LOCAL ORDINANCE REQUIRED HIM TO HAVE A PERMIT TO "DEMONSTRATE" TO HOLD HIS "GOD BLESS HOMELESS VETS" SIGN. WHEN GRAY DECLINED TO LEAVE OR END HIS PEACEFUL ADVOCACY, THE OFFICER ISSUED HIM A CITATION, WHICH THE CITY LATER DISMISSED. FIRE SUED IN JANUARY 2023 WITH THE FIRST AMENDMENT CLINIC AT THE UNIVERSITY OF GEORGIA SCHOOL OF LAW, AND IN MAY 2023, THE CITY OF BLACKSHEAR SETTLED THE CASE, RESCINDING THE ORDINANCE USED TO CITE GRAY, DONATING \$1,791-REPRESENTING THE YEAR THE FIRST AMENDMENT WAS RATIFIED-TO THE NATIONAL COALITION FOR HOMELESS VETERANS, AND AGREEING TO TRAIN ITS POLICE OFFICERS ON FREE SPEECH. THIS LAWSUIT FURTHERED FIRE'S MISSION BY PROTECTING FREE SPEECH IN PUBLIC AREAS.

14. SPECTRUM WT V. WENDLER, CASE NO. 23-10994 (5TH CIR.): FIRE REPRESENTS SPECTRUM WT, AN LGBTQ+ STUDENT ORGANIZATION AT WEST TEXAS A&M, ALONG WITH ITS STUDENT LEADERS, BARRETT "BEAR" BRIGHT AND LAUREN "LAUR" STOVALL IN A LAWSUIT AGAINST WEST TEXAS A&M'S PRESIDENT, WALTER WENDLER, AND TEXAS A&M SYSTEM OFFICIALS. PRESIDENT WENDLER CANCELED THE STUDENT GROUP'S DRAG SHOW AND DENOUNCED DRAG AS "SLAPSTICK" INTENDED TO "DENIGRATE AND DEMEAN WOMEN." THE PRESIDENT SAID HE WOULDN'T CONDONE SUCH SPEECH, "EVEN WHEN THE LAW OF THE LAND APPEARS TO REQUIRE IT." ON SEPTEMBER 21, 2023, THE DISTRICT COURT DENIED OUR CLIENTS' MOTION FOR A PRELIMINARY INJUNCTION AND DISMISSED THE DAMAGES CLAIM AGAINST PRESIDENT WENDLER. WE APPEALED TO THE U.S. COURT OF APPEALS FOR THE FIFTH CIRCUIT. THIS LAWSUIT FURTHERS FIRES MISSION BY FIGHTING FOR FREE EXPRESSION ON COLLEGE CAMPUSES.

15. D.A. V. TRI COUNTY AREA SCHOOLS, CASE NO. 1:23-423 (W.D. MICH.): FIRE REPRESENTS TWO PUBLIC MIDDLE-SCHOOL STUDENTS IN MICHIGAN. SCHOOL

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OFFICIALS ORDERED THEM TO REMOVE SWEATSHIRTS WITH THE PHRASE "LET'S GO BRANDON," A WELL-KNOWN, NON-PROFANE, ANTI-PRESIDENT BIDEN POLITICAL SLOGAN, WHILE ALLOWING OTHER STUDENTS TO WEAR APPAREL WITH DIFFERENT POLITICAL MESSAGES, INCLUDING GAY-PRIDE-THEMED HOODIES. FIRE'S LAWSUIT SEEKS TO BLOCK THE SCHOOL'S VIEWPOINT-DISCRIMINATORY BAN ON "LET'S GO BRANDON" APPAREL, AS WELL AS ITS DRESS CODE POLICY BANNING STUDENTS FROM WEARING CLOTHING THAT "CALLS UNDUE ATTENTION" TO THE STUDENT. THIS LITIGATION FURTHERS FIRE'S MISSION BY STOPPING SCHOOLS FROM PICKING AND CHOOSING WHICH POLITICAL BELIEFS ARE WORTHY OF EXPRESSION.

16. KERSHNAR V. KOLISON, CASE NO. 1:23-CV-525 (W.D.N.Y.): FIRE REPRESENTS TENURED PHILOSOPHY PROFESSOR DR. STEPHEN KERSHNAR IN A LAWSUIT AGAINST SUNY FREDONIA FILED IN JUNE 2023. IN FEBRUARY 2022, SUNY FREDONIA'S LEADERSHIP SUSPENDED KERSHNAR FROM TEACHING, BANNED HIM FROM CAMPUS, AND PROHIBITED HIM FROM CONTACTING THE "CAMPUS COMMUNITY" OVER WHAT THE UNIVERSITY CALLED "REPREHENSIBLE" VIEWS SHARED ON TWO PHILOSOPHY PODCASTS ABOUT THE PHILOSOPHICAL AND ETHICAL ARGUMENTS CONCERNING SEXUAL RELATIONSHIPS BETWEEN MINORS AND ADULTS. THIS LAWSUIT FURTHERS FIRE'S MISSION BY STOPPING FIRST AMENDMENT RETALIATION AND PRIOR RESTRAINTS ON PROTECTED SPEECH.

17. PENNSYLVANIA, ET AL. V. DEVOS, CIVIL ACTION NO. 1:20-CV-1468 (D.D.C.): SEVENTEEN STATES AND THE DISTRICT OF COLUMBIA FILED A LAWSUIT CHALLENGING THE DEPARTMENT OF EDUCATION'S 2020 TITLE IX REGULATIONS. REPRESENTED BY OUTSIDE COUNSEL, FIRE MOVED TO INTERVENE TO DEFEND THE REGULATIONS AS CONSTITUTIONALLY NECESSARY, AN ARGUMENT THAT THE DEPARTMENT REFUSED TO MAKE. ON JULY 6, 2020, THE DISTRICT COURT GRANTED FIRE STATUS AS A DEFENDANT-INTERVENOR. ON MARCH 11, 2021, THE LAWSUIT

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WAS STAYED PENDING THE ANTICIPATED PROMULGATION OF NEW REGULATIONS. THE CASE IS CURRENTLY HELD IN ABEYANCE UNTIL JANUARY 12, 2024. THIS LITIGATION FURTHERS FIRE'S MISSION TO DEFEND FREE SPEECH AND DUE PROCESS PROTECTIONS, LONG DENIED TO STUDENTS IN DISCIPLINARY PROCEDURES RELATED TO ALLEGATIONS OF CAMPUS SEXUAL MISCONDUCT.

18. THE WOMEN'S STUDENT UNION V. U.S. DEPARTMENT OF EDUCATION, NO. 22-16016 (9TH CIR.): IN THIS LAWSUIT CHALLENGING THE DEPARTMENT OF EDUCATION'S 2020 TITLE IX REGULATIONS, FIRE, REPRESENTED BY OUTSIDE COUNSEL AND JOINED BY INDEPENDENT WOMEN'S LAW CENTER AND SPEECH FIRST, MOVED TO INTERVENE TO DEFEND THE REGULATIONS AS CONSTITUTIONALLY NECESSARY. ON FEBRUARY 16, 2022, THE DISTRICT COURT DISMISSED THE PLAINTIFFS' FIRST AMENDED COMPLAINT FOR LACK OF STANDING, AND THE PLAINTIFFS APPEALED TO THE U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT, WHICH STAYED THE CASE PENDING RESOLUTION OF THE DEPARTMENT OF EDUCATION'S RULEMAKING PROCESS. SINCE OCTOBER 30, 2022, THE PARTIES HAVE SUBMITTED QUARTERLY JOINT STATUS REPORTS AND WILL CONTINUE UNTIL THE RULEMAKING PROCESS IS COMPLETE. THIS LITIGATION FURTHERS FIRE'S MISSION TO DEFEND FREE SPEECH AND DUE PROCESS PROTECTIONS, LONG DENIED TO STUDENTS IN DISCIPLINARY PROCEDURES RELATED TO ALLEGATIONS OF CAMPUS SEXUAL MISCONDUCT.

FROM JULY 1, 2022 TO JUNE 30, 2023, FIRE FILED AMICUS CURIAE BRIEFS IN THE FOLLOWING 34 CASES:

- FELLOWSHIP OF CHRISTIAN ATHLETES V. SAN JOSE UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION (9TH CIR.)
- BROWN V. LINDER (8TH CIR.)

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- IN RE: GENDER QUEER; IN RE: A COURT OF MIST & FURY (VA. BEACH CIR.
COURT, CIV. DIV.)

- PORTER V. BOARD OF TRUSTEES OF NC STATE UNIVERSITY (4TH CIR.)

- HEIM V. DANIEL (2ND CIR.)

- PACIRA BIOSCIENCES, INC. V. AMERICAN SOCIETY OF ANESTHESIOLOGISTS
(3D CIR.)

- GONZALES V. TREVINO (U.S.)

- GILLIAM V. GERREGANO (TENN. CT. OF APPEALS)

- NOVAK V. CITY OF PARMA (U.S.)

- ZABRISKIE V. ACLU OF MICHIGAN (MICH.)

- BAILEY V. ILES (5TH CIR.)

- ARKANSAS TIMES LP V. WALDRIP (U.S.)

- KEISTER V. BELL (11TH CIR.)

- BLACK LIVES MATTER V. BARR (D.C. CIR.)

- BARTON V. TEXAS (U.S.)

- TGP COMMUNICATIONS V. SELLERS (9TH CIR.)

- CERAME V. LAMONT (CONN.)

- ROGERS V. SMITH (5TH CIR.)

- DOE V. LOYOLA UNIVERSITY CHICAGO (7TH CIR.)

- PRICE V. GARLAND (U.S.)

- JACK DANIEL'S PROPERTIES, INC. V. VIP PRODUCTS LLC (U.S.)

- UNITED STATES V. HANSEN (U.S.)

- COUNTERMAN V. COLORADO (U.S.)

- BERGE V. SCHOOL COMMITTEE OF GLOUCESTER (1ST CIR.)

- KRASNO V. MNOOKIN (7TH CIR.)

- NRA V. VULLO (U.S.)

- MOMS FOR LIBERTY V. BREVARD (11TH CIR.)

- FRESE V. FORMELLA (U.S.)

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- HENDERSON V. SCHOOL DISTRICT OF SPRINGFIELD R-12 (8TH CIR.)

- MAZO V. WAY (U.S.)

- LITTLE V. LLANO COUNTY (5TH CIR.)

- NETFLIX V. BABIN (5TH CIR.)

- HERNDON V. NETFLIX, INC. (9TH CIR.)

- LINDKE V. FREED (U.S.)

LAUNCHED IN 2021, FIRE'S FACULTY LEGAL DEFENSE FUND (FLDF) 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. SINCE ITS INCEPTION IN 2021, THE FLDF HAS REFERRED OVER 55 CASES TO FLDF ATTORNEYS AND SECURED 20 VICTORIES.

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

CAMPUS RIGHTS ADVOCACY (CRA): THROUGH THIS PROGRAM, FIRE CONTINUES TO PLACE A SPECIAL EMPHASIS ON DEFENDING THE INDIVIDUAL RIGHTS OF STUDENTS AND FACULTY MEMBERS ON CAMPUS. OUR EXPERT STAFF REVIEWS EVERY CASE SUBMISSION WE RECEIVE AND TAKES ACTION BY INTERVENING DIRECTLY WITH ADMINISTRATORS; ENGAGING IN CREATIVE ADVOCACY SUCH AS FREEDOM OF

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INFORMATION ACT (FOIA) REQUESTS OR THREATS TO SCHOOLS' ACCREDITATION;
AND APPLYING PUBLIC PRESSURE TO SCHOOLS TO REVERSE RIGHTS VIOLATIONS.

IN THE 2022-23 FISCAL YEAR, FIRE'S CRA TEAM RECORDED 72 VICTORIES.

EXPENSES \$ 1,522,193. INCLUDING GRANTS OF \$ 0. REVENUE \$ 7,300.

FIRE STUDENT NETWORK: THE FIRE STUDENT NETWORK (FSN) EDUCATES AND
EMPOWERS CURRENT COLLEGE STUDENTS TO DEFEND FREE SPEECH ON CAMPUS
THROUGH EVENTS AND SIGNATURE INITIATIVES LIKE OUR SUMMER INTERNSHIP
PROGRAM.

EXPENSES \$ 785,592. INCLUDING GRANTS OF \$ 21,485. REVENUE \$ 2,000.

LEGISLATIVE AND POLICY: FIRE'S LEGISLATIVE AND POLICY TEAM SUPPORTS OUR
MISSION ON BOTH A STATE AND FEDERAL LEVEL BY ADVOCATING ON BEHALF OF
RIGHTS-PROTECTIVE LEGISLATION AND AGAINST PROPOSED LAWS THAT THREATEN
FIRST AMENDMENT RIGHTS. IN THE FISCAL YEAR 2022-23, OUR LEGISLATIVE AND
POLICY TEAM WON LEGISLATIVE VICTORIES IN NINE STATES.

EXPENSES \$ 870,825. INCLUDING GRANTS OF \$ 0. REVENUE \$ 4,250.

POLICY REFORM PROJECT: OUR POLICY REFORM PROJECT PROACTIVELY AND
SYSTEMATICALLY DOCUMENTS AND EXPOSES CAMPUS POLICIES THAT VIOLATE
COLLEGE STUDENTS' FREE SPEECH RIGHTS. THE CENTERPIECE OF THEIR WORK IS
MAINTAINING FIRE'S SPOTLIGHT DATABASE, WHICH CATALOGS RESTRICTIONS ON
FREE SPEECH ON OVER 475 CAMPUSES NATIONWIDE. IN THE FISCAL YEAR
2022-23, THE POLICY REFORM TEAM REFORMED 56 POLICIES IMPACTING MORE
THAN 325,000 STUDENTS.

EXPENSES \$ 596,647. INCLUDING GRANTS OF \$ 0. REVENUE \$ 300.

STRATEGIC PARTNERSHIPS: FIRE'S STRATEGIC PARTNERSHIPS INITIATIVE

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INITIATES, CULTIVATES, AND MAINTAINS RELATIONSHIPS WITH FIRE'S GROWING LIST OF ALLIES. THROUGH THIS INITIATIVE, WE MONITOR AND MAINTAIN OPPORTUNITIES TO ENHANCE OUR WORK BY COLLABORATING WITH A WIDE RANGE OF PARTNERS.

EXPENSES \$ 838,208. INCLUDING GRANTS OF \$ 121,878. REVENUE \$ 0.

FACULTY OUTREACH: THE FIRE FACULTY NETWORK CONDUCTS OUTREACH TO THOSE "IN THE TRENCHES" TO CONNECT THEM WITH A NETWORK THAT WILL GIVE THEM THE KNOWLEDGE AND RESOURCES NEEDED TO PROMOTE ACADEMIC FREEDOM ON THEIR CAMPUSES.

EXPENSES \$ 275,849. INCLUDING GRANTS OF \$ 0. REVENUE \$ 4,426.

ENGAGEMENT & MOBILIZATION: FIRE'S NEW ENGAGEMENT AND MOBILIZATION TEAM IS RAPIDLY BECOMING THE "HOME BASE" FOR AMERICA'S FREE SPEECH CONSTITUENCY - GIVING THEM THE COMMUNITY, THE KNOWLEDGE, AND THE RESOURCES NEEDED TO PROMOTE A CULTURE OF FREE EXPRESSION.

EXPENSES \$ 790,527. INCLUDING GRANTS OF \$ 38,275. REVENUE \$ 0.

PUBLIC ADVOCACY: FIRE'S PUBLIC ADVOCACY DEPARTMENT ENGAGES IN NON-LITIGATION ADVOCACY TO DEFEND AND PROMOTE EXPRESSIVE RIGHTS AND A STRONG CULTURE OF FREE EXPRESSION.

EXPENSES \$ 256,056. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

K-12 OUTREACH: FIRE PREVIOUSLY MAINTAINED A K-12 OUTREACH PROGRAM. IN AUGUST 2022, WE ELIMINATED THAT PROGRAM AND NOW FOCUS ON DEFENDING K-12 STUDENTS' RIGHTS AND ADVOCATING ON THEIR BEHALF THROUGH OUR PUBLIC ADVOCACY AND LITIGATION PROGRAMS. WE STILL MAINTAIN EDUCATIONAL INITIATIVES FOR K-12 AS PART OF OUR BROADER STUDENT OUTREACH PROGRAM.

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EXPENSES \$ 75,298. INCLUDING GRANTS OF \$ 1,500. REVENUE \$ 0.

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

THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING
BODY.

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

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. THEN
MANAGEMENT, INCLUDING THE 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.

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 THE ANNUAL 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 AS WELL AS AN
INDEPENDENT REVIEW TO DETERMINE APPROPRIATE COMPENSATION OF THE PRESIDENT

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AND 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. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2022.

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.