

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.		D Employer identification number 04-3467254
	Doing business as		E Telephone number 215-717-3473
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 43,968,820.
	510 WALNUT STREET	1250	
	City or town, state or province, country, and ZIP or foreign postal code PHILADELPHIA, PA 19106		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
F Name and address of principal officer: GREGORY LUKIANOFF SAME AS C ABOVE		H(c) Group exemption number	

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **HTTP://THEFIRE.ORG/**

K Form of organization: Corporation Trust Association Other

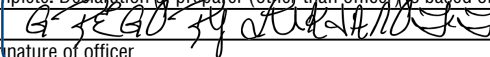
L Year of formation: **1999** **M** State of legal domicile: **MA**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: DEFEND AND SUSTAIN THE INDIVIDUAL RIGHTS OF ALL AMERICANS TO FREE SPEECH AND FREE THOUGHT-		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	102
	6 Total number of volunteers (estimate if necessary)	6	18
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 15,761,288.	Current Year 36,490,336.
	9 Program service revenue (Part VIII, line 2g)	64,806.	128,360.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	256,002.	496,497.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,080.	10,376.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,092,176.	37,125,569.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	29,518.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		6,649,857.	8,678,479.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		1,695,563.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		3,819,943.	13,497,018.
Net Assets or Fund Balances	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,499,318.	22,299,708.
	19 Revenue less expenses. Subtract line 18 from line 12	5,592,858.	14,825,861.
	20 Total assets (Part X, line 16)	Beginning of Current Year 30,753,089.	End of Year 43,920,299.
	21 Total liabilities (Part X, line 26)	1,602,971.	2,044,679.
22 Net assets or fund balances. Subtract line 21 from line 20		29,150,118.	41,875,620.

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. This declaration is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date 1/16/2023
	Type or print name and title GREGORY LUKIANOFF, PRESIDENT & CEO	

Paid Preparer Use Only	Print/Type preparer's name WILLIAM A. LOUGHERY	Preparer's signature WILLIAM A. LOUGHERY	Date 01/16/23	Check if self-employed <input type="checkbox"/>	PTIN P01603932
	Firm's name CLIFTONLARSONALLEN LLP			Firm's EIN 41-0746749	
	Firm's address 150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA 19406			Phone no. (215) 643-3900	

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 \$ 9,975,853. including grants of \$ 0.) (Revenue \$ 0.)
FIRE'S PUBLIC AWARENESS PROJECT: FIRE'S PUBLIC AWARENESS PROJECT IS THE ENGINE THAT SETS ALL OF FIRE'S PROGRAMS UP FOR SUCCESS BY SHARING OUR WORK WITH THE PUBLIC AND EDUCATING EVERYDAY AMERICANS ABOUT THE IMPORTANCE OF FREE SPEECH AND FREE THOUGHT. FIRE HAS ATTRACTED HUNDREDS OF THOUSANDS OF MEDIA MENTIONS - OVER 3,000 EVERY YEAR - IN THE NATION'S LEADING PUBLICATIONS, BREAKS NEWS ON OUR AWARD-WINNING NEWSDESK, AND PRODUCES DIGITAL CONTENT THROUGH SHORT VIDEOS, FEATURE-LENGTH DOCUMENTARIES, AND OUR POPULAR BI-WEEKLY PODCAST SERIES "SO TO SPEAK". OUR SOCIAL MEDIA CONTENT HAS ATTRACTED OVER 150,000 FOLLOWERS ACROSS ALL PLATFORMS, WHILE OUR YOUTUBE CHANNEL BOASTS OVER 22,000 FOLLOWERS AND OVER 9.6 MILLION VIEWS.

4b (Code:) (Expenses \$ 1,906,036. including grants of \$ 0.) (Revenue \$ 106,685.)
FIRE LITIGATION PROJECT: 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 22 VICTORIES AND MORE THAN \$2.6 MILLION IN DAMAGES AND FEES.

(CONTINUED ON SCHEDULE O.)

4c (Code:) (Expenses \$ 1,315,752. including grants of \$ 0.) (Revenue \$ 0.)
CAMPUS RIGHTS ADVOCACY: THE CAMPUS RIGHTS ADVOCACY PROGRAM (CRA) IS FIRE'S SIGNATURE DEFENSE PROGRAM. IT PROVIDES FREE ASSISTANCE TO INDIVIDUAL STUDENTS, PROFESSORS, STUDENT MEDIA, AND CAMPUS GROUPS WHOSE FUNDAMENTAL CIVIL LIBERTIES HAVE BEEN VIOLATED. FIRE'S CRA REVIEWS HUNDREDS OF POTENTIAL RIGHTS VIOLATIONS EACH YEAR, SEEKING JUSTICE FOR THOSE WE HELP BY USING OUR AUTHORITY AND REPUTATION TO DIRECTLY DEMAND SCHOOL LEADERS TO FOLLOW THE CONSTITUTION OR UPHOLD THEIR OWN COMMITMENTS TO CIVIL LIBERTIES. THROUGH TARGETED MEDIA CAMPAIGNS, CORRESPONDENCE WITH ADMINISTRATORS, FREEDOM OF INFORMATION ACT (FOIA) REQUESTS THAT PUBLICLY EXPOSE A SCHOOL'S ACTIONS, AND OTHER CREATIVE ADVOCACY, THE CRA TEAM HAS SECURED MORE THAN 500 VICTORIES FOR STUDENTS AND FACULTY MEMBERS (BOTH IN PUBLIC AND IN PRIVATE) SINCE FIRE'S

4d Other program services (Describe on Schedule O.)
(Expenses \$ 5,968,275. including grants of \$ 124,211.) (Revenue \$ 21,675.)

4e Total program service expenses 19,165,916.

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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)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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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		102
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
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? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
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?		
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?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	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? If "No," provide an explanation on Schedule O	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?		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	
If "Yes," complete Form 6069.			

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (10), 1b (10), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 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.
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

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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, 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 & CEO	40.00			X				407,221.	0.	42,133.
(2) ROBERT SHIBLEY EXECUTIVE DIRECTOR	40.00			X				311,618.	0.	39,973.
(3) ALISHA GLENNON CHIEF OPERATING OFFICER	40.00			X				287,354.	0.	38,554.
(4) WILLIAM CREELEY LEGAL DIRECTOR	40.00				X			262,706.	0.	36,800.
(5) DARPANA SHETH VICE PRESIDENT OF LITIGATION	40.00				X			202,990.	0.	34,394.
(6) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	40.00				X			184,435.	0.	26,257.
(7) RONALD LONDON GENERAL COUNSEL	40.00					X		152,885.	0.	29,961.
(8) JOSEPH COHN LEGISLATIVE & POLICY DIRECTOR	40.00					X		153,723.	0.	16,186.
(9) BRIDGET GLACKIN SENIOR VICE PRESIDENT, DEVELOPMENT	40.00					X		116,608.	0.	27,671.
(10) MOLLY NOCHECK VICE PRESIDENT, STUDENT OUTREACH	40.00					X		115,217.	0.	12,169.
(11) ADAM STEINBAUGH ATTORNEY	40.00					X		107,483.	0.	6,858.
(12) JOHN ELLIS CHAIRMAN	1.00	X		X				0.	0.	0.
(13) ANTHONY DICK VICE CHAIR	1.00	X		X				0.	0.	0.
(14) VIRGINIA POSTREL SECRETARY	1.00	X		X				0.	0.	0.
(15) JOSEPH MALINE TREASURER	1.00	X		X				0.	0.	0.
(16) HARVEY SILVERGLATE CO-FOUNDER	1.00	X		X				0.	0.	0.
(17) SAMUEL J ABRAMS DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) KMELE FOSTER DIRECTOR	1.00	X						0.	0.	0.
(19) JOHN MCWHORTER DIRECTOR	1.00	X						0.	0.	0.
(20) MARLENE MIESKE DIRECTOR	1.00	X						0.	0.	0.
(21) KEITH WHITTINGTON DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								2,302,240.	0.	310,956.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,302,240.	0.	310,956.

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 **14**

	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	1,193,300.
INTERACTIVE STRATEGIES, 113 CONNECTICUT AVENUE NW, SUITE 600, WASHINGTON, DC 20036	WEBSITE REDESIGN	375,485.
KAISERDILLON PLLC, 1099 14TH STREET NORTHWEST, 8TH FLOOR WEST, WASHINGTON, DC	LEGAL SERVICES	178,868.
COOPER & KIRK, PLLC, 1523 NEW HAMPSHIRE AVENUE NW, WASHINGTON, DC 20036	LEGAL SERVICES	178,299.
ALTRUIST PARTNERS 1435 36TH AVENUE, SEATTLE, WA 98122	EXPANSION CONSULTING	158,404.

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 **6**

Form 990 (2021)

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

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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					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	36,490,336.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 897,055.				
	h	Total. Add lines 1a-1f		36,490,336.				
Program Service Revenue	2 a	LITIGATION SETTLEMENT PROCEEDS	Business Code	900099	106,685.	106,685.		
	b	SPEAKER FEES		900099	21,675.	21,675.		
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			128,360.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			489,328.		489,328.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties			4,781.		4,781.	
	6 a	Gross rents	(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	(i) Securities					
			(ii) Other					
	b	Less: cost or other basis and sales expenses	7b	6,850,420.				
	c	Gain or (loss)	7c	6,843,251.				
d	Net gain or (loss)		7,169.			7,169.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
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	OTHER INCOME	Business Code	900099	5,595.		5,595.	
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d			5,595.			
12	Total revenue. See instructions			37,125,569.	128,360.	0.	506,873.	

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

Form 990 (2021)

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	93,800.	93,800.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	30,411.	30,411.		
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	2,198,354.	1,108,350.	771,051.	318,953.
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	5,152,045.	4,399,540.	213,344.	539,161.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	175,551.	157,752.		17,799.
9 Other employee benefits	607,433.	487,799.	49,708.	69,926.
10 Payroll taxes	545,096.	412,397.	69,309.	63,390.
11 Fees for services (nonemployees):				
a Management				
b Legal	709,403.	679,386.	15,536.	14,481.
c Accounting	26,403.	19,868.	3,383.	3,152.
d Lobbying	103,033.	103,033.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	71,173.		71,173.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	494,753.	406,319.	22,968.	65,466.
12 Advertising and promotion	7,627,623.	7,603,392.	1,118.	23,113.
13 Office expenses	489,630.	280,416.	26,572.	182,642.
14 Information technology	435,162.	340,186.	30,156.	64,820.
15 Royalties				
16 Occupancy	753,570.	567,062.	96,532.	89,976.
17 Travel	446,029.	372,149.	8,389.	65,491.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	495,776.	355,861.	13,691.	126,224.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	259,704.	195,428.	33,267.	31,009.
23 Insurance	46,387.	35,253.	5,762.	5,372.
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	1,467,395.	1,463,246.	77.	4,072.
b DUES AND SUBSCRIPTIONS	70,977.	54,268.	6,193.	10,516.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	22,299,708.	19,165,916.	1,438,229.	1,695,563.
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 if following SOP 98-2 (ASC 958-720)

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Form 990 (2021)

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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	398,888.	1	261,104.
	2 Savings and temporary cash investments	3,801,412.	2	13,186,937.
	3 Pledges and grants receivable, net	300,000.	3	4,341,948.
	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	326,472.	9	355,195.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,058,156.		
	b Less: accumulated depreciation	10b 1,454,116.	10c	
	11 Investments - publicly traded securities	22,314,860.	11	21,584,601.
	12 Investments - other securities. See Part IV, line 11	2,432,699.	12	2,475,026.
	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	111,220.
16 Total assets. Add lines 1 through 15 (must equal line 33)	30,753,089.	16	43,920,299.	
Liabilities	17 Accounts payable and accrued expenses	449,556.	17	672,082.
	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	1,153,415.	25	1,372,597.
	26 Total liabilities. Add lines 17 through 25	1,602,971.	26	2,044,679.
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	27,786,338.	27	33,855,715.
	28 Net assets with donor restrictions	1,363,780.	28	8,019,905.
	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	29,150,118.	32	41,875,620.	
33 Total liabilities and net assets/fund balances	30,753,089.	33	43,920,299.	

Form 990 (2021)

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

Form 990 (2021)

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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	37,125,569.
2	Total expenses (must equal Part IX, column (A), line 25)	2	22,299,708.
3	Revenue less expenses. Subtract line 2 from line 1	3	14,825,861.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	29,150,118.
5	Net unrealized gains (losses) on investments	5	-2,100,359.
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	41,875,620.

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 Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2021)

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

2021

Open to Public Inspection

Table with 2 columns: Name of the organization (FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.) and 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).
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).
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).
6 [] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 [X] 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).
8 [] A community trust described in section 170(b)(1)(A)(vi).
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.
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...
11 [] An organization organized and operated exclusively to test for public safety.
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).
a [] Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b [] Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c [] Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d [] Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
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 []

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

Schedule A (Form 990) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11627342.	9677941.	13565017.	15761288.	36490336.	87121924.
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	11627342.	9677941.	13565017.	15761288.	36490336.	87121924.
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)						2457041.
6 Public support. Subtract line 5 from line 4.						84664883.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	11627342.	9677941.	13565017.	15761288.	36490336.	87121924.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	104,903.	388,265.	275,927.	238,868.	494,109.	1502072.
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.)	61,505.	3,287.	2,374.	7,274.	5,595.	80,035.
11 Total support. Add lines 7 through 10						88704031.
12 Gross receipts from related activities, etc. (see instructions)				12	1,892,268.	
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 2021 (line 6, column (f), divided by line 11, column (f))	14	95.45 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	87.36 %
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. 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 - 2020. 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"/>

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule A (Form 990) 2021

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; b Amounts included on lines 2 and 3 received from other than disqualified persons; c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; b Unrelated business taxable income; c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2021. 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 - 2020. 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
EXPRESSION, INC.**

Schedule A (Form 990) 2021

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>

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

Schedule A (Form 990) 2021

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?	11a	
b A family member of a person described on line 11a above?	11b	
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>	11c	

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>	1	
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>	2	

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>	1	

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?	1	
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>	2	
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>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <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>	2a	
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>	2b	
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>	3a	
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>	3b	

**FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule A (Form 990) 2021

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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	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		Current Year
2	Enter 0.85 of line 1.		
3	Minimum asset amount for prior year (from Section B, line 8, column A)		
4	Enter greater of line 2 or line 3.		
5	Income tax imposed in prior year		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		
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) 2021

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

Schedule A (Form 990) 2021

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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 2021 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-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7:	\$		
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021. 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 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

FOUNDATION FOR INDIVIDUAL RIGHTS AND
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Schedule A (Form 990) 2021

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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

2017 AMOUNT: \$ 61,505.

2018 AMOUNT: \$ 3,287.

2019 AMOUNT: \$ 2,374.

2020 AMOUNT: \$ 7,274.

2021 AMOUNT: \$ 5,595.

Multiple horizontal lines for providing additional information.

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

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.**

Open to Public Inspection

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

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

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

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

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

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

Name of organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number 04-3467254
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule C (Form 990) 2021**

LHA

132041 11-03-21

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

Schedule C (Form 990) 2021

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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)		0.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)		103,033.	
c Total lobbying expenditures (add lines 1a and 1b)		103,033.	
d Other exempt purpose expenditures		19,062,883.	
e Total exempt purpose expenditures (add lines 1c and 1d)		19,165,916.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	585,322.	520,847.	554,459.	1,000,000.	2,660,628.
b Lobbying ceiling amount (150% of line 2a, column(e))					3,990,942.
c Total lobbying expenditures	81,791.	42,090.	61,188.	103,033.	288,102.
d Grassroots nontaxable amount	146,331.	130,212.	138,615.	250,000.	665,158.
e Grassroots ceiling amount (150% of line 2d, column (e))					997,737.
f Grassroots lobbying expenditures		1,234.			1,234.

Schedule C (Form 990) 2021

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

Schedule C (Form 990) 2021

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)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
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 expenditure 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

2021

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 about donor advisement.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, total number, acreage, and monitoring expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for art and historical treasures.

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule D (Form 990) 2021

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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
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 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.	24,252.	23,728.	23,364.
b Contributions					
c Net investment earnings, gains, and losses			134.	524.	364.
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.	24,252.	23,728.

- 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.	945,540.	1,044,098.
d Equipment		544,715.	340,651.	204,064.
e Other		523,803.	167,925.	355,878.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,604,040.

Schedule D (Form 990) 2021

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

Schedule D (Form 990) 2021

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) INSURANCE ANNUITIES	2,475,026.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,475,026.	

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	454,203.
(3) DEFERRED LEASE OBLIGATION	918,394.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,372,597.

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) 2021

04-3467254 Page 4

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	34,954,037.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-2,100,359.
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	-2,100,359.
3	Subtract line 2e from line 1	3	37,054,396.
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	71,173.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	71,173.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	37,125,569.

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	22,228,535.
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	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	22,228,535.
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	71,173.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	71,173.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	22,299,708.

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) 2021

04-3467254 Page 5

Part XIII Supplemental Information *(continued)*

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

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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No. 1545-0047

2021

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. Yes No

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
ARTHUR L. CARTER JOURNALISM INSTITUTE AT NEW YORK UNIVERSITY - 20 COOPER SQ, 6TH FLOOR - NEW YORK, NY 10003	13-5562308	501(C)(3)	75,000.	0.			FUNDS FOR COLLABORATING ON AND PROMOTING A CURRICULUM EDUCATING COLLEGE STUDENTS ABOUT FUNDS FOR SUPPORTING AND
CORNELL FREE SPEECH ALLIANCE 6 IMPERIAL WAY SAN ANTONIO, TX 78248	87-4077221	501(C)(3)	18,800.	0.			ADVANCING FREE EXPRESSION, VIEWPOINT DIVERSITY, AND ACADEMIC

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

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. SEE PART IV FOR COLUMN (H) DESCRIPTIONS Schedule I (Form 990) 2021

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

04-3467254

Page 2

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
ESSAY WRITING SCHOLARSHIP	11	29,000.	0.		
STUDENT DEFENDERS	7	603.	0.		
LET'S TALK EVENT AWARDS	4	808.	0.		

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

PART I, LINE 2:

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

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule I (Form 990)

04-3467254 Page 2

Part IV Supplemental Information

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

ARTHUR L. CARTER JOURNALISM INSTITUTE AT NEW YORK UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: FUNDS FOR COLLABORATING ON AND
PROMOTING A CURRICULUM EDUCATING COLLEGE STUDENTS ABOUT FIRST AMENDMENT
RIGHTS.

NAME OF ORGANIZATION OR GOVERNMENT: CORNELL FREE SPEECH ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: FUNDS FOR SUPPORTING AND ADVANCING
FREE EXPRESSION, VIEWPOINT DIVERSITY, AND ACADEMIC FREEDOM ON CAMPUS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

2021

Open to Public Inspection

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 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		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2021

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

04-3467254

Schedule J (Form 990) 2021 **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 & CEO	(i) 392,198. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 15,023. (ii) 0. (iii) 0.	(i) 19,500. (ii) 0. (iii) 0.	(i) 22,633. (ii) 0. (iii) 0.	(i) 449,354. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(2) ROBERT SHIBLEY EXECUTIVE DIRECTOR	(i) 297,618. (ii) 0. (iii) 0.	(i) 13,000. (ii) 0. (iii) 0.	(i) 1,000. (ii) 0. (iii) 0.	(i) 17,857. (ii) 0. (iii) 0.	(i) 22,116. (ii) 0. (iii) 0.	(i) 351,591. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(3) ALISHA GLENNON CHIEF OPERATING OFFICER	(i) 257,354. (ii) 0. (iii) 0.	(i) 30,000. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 15,441. (ii) 0. (iii) 0.	(i) 23,113. (ii) 0. (iii) 0.	(i) 325,908. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(4) WILLIAM CREELEY LEGAL DIRECTOR	(i) 249,629. (ii) 0. (iii) 0.	(i) 13,000. (ii) 0. (iii) 0.	(i) 77. (ii) 0. (iii) 0.	(i) 14,978. (ii) 0. (iii) 0.	(i) 21,822. (ii) 0. (iii) 0.	(i) 299,506. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(5) DARPANA SHETH VICE PRESIDENT OF LITIGATION	(i) 200,990. (ii) 0. (iii) 0.	(i) 2,000. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 12,059. (ii) 0. (iii) 0.	(i) 22,335. (ii) 0. (iii) 0.	(i) 237,384. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(6) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	(i) 182,435. (ii) 0. (iii) 0.	(i) 2,000. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 10,946. (ii) 0. (iii) 0.	(i) 15,311. (ii) 0. (iii) 0.	(i) 210,692. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(7) RONALD LONDON GENERAL COUNSEL	(i) 147,885. (ii) 0. (iii) 0.	(i) 5,000. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 8,873. (ii) 0. (iii) 0.	(i) 21,088. (ii) 0. (iii) 0.	(i) 182,846. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
(8) JOSEPH COHN LEGISLATIVE & POLICY DIRECTOR	(i) 151,723. (ii) 0. (iii) 0.	(i) 2,000. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 9,103. (ii) 0. (iii) 0.	(i) 7,083. (ii) 0. (iii) 0.	(i) 169,909. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.
	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.	(i) 0. (ii) 0. (iii) 0.

Schedule J (Form 990) 2021
**FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.**

04-3467254

Part III Supplemental Information

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

PART I, LINE 7:

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

Multiple horizontal lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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	23	897,055.	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	
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?				30a	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?				31	X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				32a	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) 2021

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule M (Form 990) 2021 EXPRESSION, INC.

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

2021Open 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:

DURING FY 2021-22, FIRE EXPANDED OUR WORK BEYOND HIGHER EDUCATION WITH
THE GOAL OF DEFENDING FREE SPEECH FOR ALL AMERICANS. TO ACCOMPLISH
THIS, WE ARE TAKING A THREE-PRONGED APPROACH. FIRST, WE ARE GROWING OUR
RESEARCH INITIATIVES TO BUILD A WORLD-CLASS FREE EXPRESSION THINK TANK,
WHICH WILL ARM US WITH THE DATA WE NEED TO ADVOCATE EFFECTIVELY FOR
FREE SPEECH. SECOND, OUR LEGAL TEAM WILL EXPAND INTO A PREMIER PUBLIC
INTEREST LAW FIRM THAT DEFENDS AND REPRESENTS AMERICANS - BOTH ON AND
OFF CAMPUS - WHOSE EXPRESSIVE RIGHTS HAVE BEEN VIOLATED, TAKING ON
CASES WITH MAJOR POLICY IMPLICATIONS AND CLEAR CULTURAL IMPACT. OUR
FIRST OFF-CAMPUS LEGAL EFFORTS INCLUDE DEFENDING A SMALL NONPROFIT

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AGAINST A BOGUS DEFAMATION SUIT, AND DEFENDING A CITIZEN BLOCKED BY THE
NEW YORK STATE SENATE ON TWITTER FOR CRITICIZING THE STATE'S NEW GUN
CONTROL LEGISLATION. FINALLY, WE ARE ROLLING OUT MASSIVE PUBLIC
AWARENESS INITIATIVES TO EDUCATE EVERYDAY AMERICANS ON THE VALUE OF
FREEDOM OF EXPRESSION, MOBILIZING A NEW MOVEMENT THAT WILL
UNAPOLOGETICALLY STAND UP FOR FREE SPEECH. WE ALREADY LAUNCHED SEVERAL
OF THESE CAMPAIGNS, WHICH FEATURE PRIME-TIME ADS ON CABLE NEWS AND
BILLBOARDS IN MAJOR CITIES ACROSS THE COUNTRY.

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

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, 2021 AND JUNE 30, 2022, FIRE WAS IN ACTIVE LITIGATION
IN TEN CASES FURTHERING FIRE'S MISSION, INCLUDING FOUR IN WHICH FIRE
WAS REPRESENTED BY OUTSIDE COUNSEL.

1. DIEI V. BOYD, ET AL., CIVIL ACTION NO. 2:21-CV-2071-JTF-CGC (W.D.
TENN.): FIRE REPRESENTS GRADUATE PHARMACY STUDENT KIMBERLY DIEI IN THIS
FIRST AMENDMENT LAWSUIT 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

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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. NALLY, ET AL. V. GRAHAM ET AL., CIVIL ACTION NO.

2:21-CV-2113-JAR-TJJ (10TH CIR.): FIRE REPRESENTED STUDENT JOURNALIST JARED NALLY AND AN AWARD-WINNING STUDENT NEWSPAPER IN A FIRST AMENDMENT LAWSUIT AGAINST HASKELL INDIAN NATIONS UNIVERSITY, THE BUREAU OF INDIAN EDUCATION, AND OFFICIALS OF BOTH ENTITIES. AFTER PUBLISHING ARTICLES CRITICIZING THE UNIVERSITY'S ADMINISTRATION, NALLY WAS ISSUED A DIRECTIVE BY THEN-PRESIDENT RONALD GRAHAM WHO INVOKED THE UNIVERSITY'S CAMPUS EXPRESSION POLICY TO FORBID HIM FROM ENGAGING IN STANDARD NEWSGATHERING ACTIVITIES. ON FEBRUARY 8, 2022, THE DISTRICT COURT ENTERED A CONSENT DECREE AGAINST HASKELL MANDATING SWEEPING REFORMS INCLUDING: (1) PROHIBITING RETALIATION AGAINST STUDENTS FOR PROTECTED EXPRESSION; (2) PROHIBITING THE UNIVERSITY FROM REINSTATING ITS CAMPUS EXPRESSION POLICY OR ANY SIMILAR POLICY RESTRICTING STUDENT SPEECH; AND (3) REQUIRING THE UNIVERSITY TO PROVIDE THE STUDENT NEWSPAPER WITH TRANSPARENCY ABOUT ITS FUNDING AND A WAY TO INDEPENDENTLY VERIFY THE AMOUNT OF FUNDING IT RECEIVES. THE DISTRICT COURT, HOWEVER, DISMISSED NALLY'S CLAIM FOR DAMAGES AGAINST DEFENDANT GRAHAM FOR FIRST AMENDMENT RETALIATION. FIRE APPEALED THIS DISMISSAL TO THE U.S. COURT OF APPEALS FOR THE TENTH CIRCUIT, BUT LATER VOLUNTARILY DISMISSED THE APPEAL AFTER THE U.S. SUPREME COURT'S RULING IN EGBERT V. BOULE PRECLUDED DAMAGES CLAIMS AGAINST FEDERAL OFFICIALS FOR FIRST AMENDMENT RETALIATION. THIS LAWSUIT FURTHERED FIRE'S MISSION TO DEFEND STUDENT JOURNALISTS' RIGHTS

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TO FREE SPEECH AND PRESS, FREE FROM ANY PRIOR RESTRAINTS.

3. SI V. ABUHAMAD, ET AL., CIVIL ACTION NO. 2:21-CV-467 (E.D. VA.):
FIRE REPRESENTED MEDICAL STUDENT EDWARD SI AND STUDENT ORGANIZATION
STUDENTS FOR A NATIONAL HEALTH PROGRAM (SNAHP) IN THIS FIRST AMENDMENT
LAWSUIT AGAINST EASTERN VIRGINIA MEDICAL SCHOOL AND ITS ADMINISTRATORS.
SI SUED AFTER THE UNIVERSITY'S STUDENT GOVERNMENT ASSOCIATION DENIED
SNAHP'S APPLICATION BECAUSE IT DID NOT "WANT TO CREATE CLUBS BASED ON
OPINIONS, POLITICAL OR OTHERWISE, AND THE MISSION AND GOALS OF [SNAHP]
DO NOT DESCRIBE WHAT WE BELIEVE TO BE NECESSARY OR SUSTAINABLE FOR A
CLUB." IN MARCH 2022, FIRE REACHED A NEGOTIATED SETTLEMENT UNDER WHICH
THE DEFENDANTS PAID \$38,000 (INCLUDING ATTORNEYS' FEES) AND INSTITUTED
POLICY CHANGES TO ENSURE THAT RECOGNITION OF STUDENT GROUPS REMAINS
VIEWPOINT NEUTRAL. THIS LAWSUIT FURTHERED FIRE'S MISSION BY ENSURING
THAT STUDENTS CAN ASSOCIATE TOGETHER AND OBTAIN THE BENEFITS OF BEING A
RECOGNIZED CLUB WITHOUT BEING DISCRIMINATED AGAINST ON THE BASIS OF
THEIR VIEWPOINT.

4. BURNETT V. COLLIN COLLEGE, ET AL., CIVIL ACTION NO. 4:21-CV-857
(E.D. TEX.): IN THIS FIRST AMENDMENT RETALIATION LAWSUIT, FIRE
REPRESENTED LORA BURNETT, A PROFESSOR AT COLLIN COLLEGE, WHO WAS
TERMINATED FOR MAKING STATEMENTS ON SOCIAL MEDIA CRITICIZING THE
COLLEGE AND POLITICIANS. ON JANUARY 25, 2022, BURNETT ACCEPTED COLLIN
COLLEGE'S OFFER TO PAY \$70,000 PLUS ATTORNEYS' FEES IN EXCHANGE FOR
HAVING A COURT JUDGMENT ENTERED IN HER FAVOR, BRINGING HER FIRST
AMENDMENT LAWSUIT TO AN END. 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

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RETALIATION.

5. JONES V. MATKIN, ET AL., CIVIL ACTION NO. 4:21-CV-733 (E.D. TEX.):
 IN THIS SECOND FIRST AMENDMENT RETALIATION LAWSUIT AGAINST COLLIN
 COLLEGE, FIRE REPRESENTS 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 SUPPORTING
 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. 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.

6. PHILLIPS V. COLLIN COLLEGE, ET AL., CIVIL ACTION NO. 4:22-CV-184
 (E.D. TEX.): IN ITS THIRD FIRST AMENDMENT LAWSUIT AGAINST COLLIN
 COLLEGE, FIRE REPRESENTS MICHAEL PHILLIPS, A PROFESSOR AT COLLIN
 COLLEGE WHO WAS DISCIPLINED AND NON-RENEWED 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, REPRESENTED BY
 FIRE, SUED COLLIN COLLEGE FOR ITS VIOLATION OF PHILLIPS' FIRST
 AMENDMENT RIGHTS AND SUBSEQUENT RETALIATORY EMPLOYMENT ACTION. 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.

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7. 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 JULY 2021 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 TEXAN NEWS SERVICE TO REMOVE THE ARTICLES AND LATER STRIPPED THE NEWSPAPER OF ITS EDITORIAL INDEPENDENCE. THIS LAWSUIT FURTHERS FIRE'S MISSION TO HOLD PUBLIC INSTITUTIONS ACCOUNTABLE FOR THEIR ACTIONS BY VIGOROUSLY PURSUING RECORDS MADE PUBLIC UNDER STATE OR FEDERAL LAW.

8. 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 WHICH 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 WAS STAYED PENDING THE ANTICIPATED PROMULGATION OF NEW REGULATIONS. 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.

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

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9. VICTIM RIGHTS LAW CENTER, ET AL. V. CARDONA, ET AL., CASE NO.

21-1782 (1ST CIR.): THIS IS THE SECOND PENDING 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 AS DEFENDANTS TO DEFEND THE

REGULATIONS AS CONSTITUTIONALLY NECESSARY. AFTER THE DISTRICT COURT

DENIED INTERVENTION IN A SUMMARY ORDER, FIRE APPEALED TO THE U.S. COURT

OF APPEALS FOR THE FIRST CIRCUIT, WHICH AFFIRMED ON FEBRUARY 18, 2021.

IN LIGHT OF THE CONFLICTING RULINGS BY FEDERAL DISTRICT COURTS BASED ON

DIFFERENT LEGAL STANDARDS APPLIED BY THE COURTS OF APPEAL GOVERNING THE

ABILITY TO INTERVENE, FIRE SOUGHT REVIEW BY THE U.S. SUPREME COURT ON

JULY 19, 2021. ON JANUARY 10, 2022, THE SUPREME COURT DENIED REVIEW.

ON JULY 28, 2021, THE DISTRICT COURT LARGELY UPHELD THE 2020

REGULATIONS, INVALIDATING ONLY ONE PROVISION WHICH PROHIBITED TESTIMONY

NOT SUBJECT TO CROSS-EXAMINATION. THIS RULING IS ON APPEAL IN THE U.S.

COURT OF APPEALS FOR THE FIRST CIRCUIT, WHICH STAYED THE CASE ON MARCH

17, 2022, UNTIL THE DEPARTMENT OF EDUCATION COMPLETES ITS RULEMAKING.

DEFENDANTS-APPELLEES WERE DIRECTED TO SUBMIT STATUS REPORTS AT 90-DAY

INTERVALS. 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.

10. 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,

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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 PLAINTIFF 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. BEGINNING OCTOBER 30, 2022, THE PARTIES WILL BE SUBMITTING QUARTERLY JOINT STATUS REPORTS 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.

DURING THIS PERIOD, FIRE ALSO REPRESENTED A FACULTY MEMBER IN A STATE ADMINISTRATIVE PROCEEDING.

- MOSHER V. MARSHALL UNIVERSITY (W.V. PUBLIC EMPLOYEE GRIEVANCE BOARD): FIRE REPRESENTED JENNIFER MOSHER DURING HER PUBLIC-EMPLOYEE GRIEVANCE HEARING AFTER SHE WAS TERMINATED FOR HER IN-CLASS STATEMENTS ABOUT MASKS, COVID-19, AND THE TRUMP ADMINISTRATION THAT "MAY HAVE" OFFENDED STUDENTS. THE UNIVERSITY CLAIMED THAT THIS POTENTIAL FOR OFFENSE IMPAIRED DR. MOSHER'S "FULFILLMENT OF INSTITUTIONAL RESPONSIBILITIES." ON DECEMBER 9, 2021, MOSHER WON HER GRIEVANCE HEARING AND THE ADMINISTRATIVE LAW JUDGE ORDERED MARSHALL TO REINSTATE HER, WITH BENEFITS, AND AWARDED BACK PAY WITH INTEREST. THIS CASE FURTHERED FIRE'S MISSION TO DEFEND THE RIGHT OF PROFESSORS TO MAKE PEDAGOGICALLY RELEVANT REMARKS, EVEN THOSE THAT MAY BE OFFENSIVE TO SOME, WITHOUT THE THREAT OF SUSPENSION OR TERMINATION.

FROM JULY 1, 2021 TO JUNE 30, 2022, FIRE FILED AMICUS CURIAE BRIEFS IN

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THE FOLLOWING FOURTEEN CASES:

- FELKNER V. R.I. COLL., C.A. NO. SU-2021-0267-A (R.I.)
- TAWWATER V. ROWAN COLL. AT GLOUCESTER CNTY., DKT. NO. A-000895-20-T1
(N.J. SUPER. CT. APP. DIV.)
- KENNEDY V. BREMERTON SCH., CASE NO. 21-418 (U.S.)
- SHEHATA V. BLACKWELL, CASE NO. 21-6172 (6TH CIR.)
- EGBERT V. BOULE, CASE NO. 21-147 (U.S.)
- SPEECH FIRST, INC. V. TIMOTHY SANDS, CASE NO. 21-2061 (4TH CIR.)
- DOE V. HOPKINTON PUB. SCHS., CASE NO. 20-1950 (1ST CIR.)
- FREEDOM FROM RELIGION FOUND. V. MACK, CASE NO. 21-20279 (5TH CIR.)
- STINNIE V. HOLCOMB, CASE NO. 21-1756 (4TH CIR.)
- GRAY V. ME. DEP'T OF PUB. SAFETY, CASE NO. 21-375 (U.S.)
- C1.G. V. SIEGFRIED, CASE NO. 20-1320 (10TH CIR.)
- SPEECH FIRST, INC. V. CARTWRIGHT, CASE NO. 21-12583 (11TH CIR.)
- NOVAK V. CITY OF PARMA, CASE NO. 21-3290 (6TH CIR.)
- HOUSTON CMTY. COLL. SYS. V. WILSON, CASE NO. 20-804 (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

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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 40 CASES TO FLDF ATTORNEYS AND SECURED 16 VICTORIES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
FOUNDING.

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

RESEARCH AND SPECIAL PROJECTS: FIRE'S RESEARCH AND SPECIAL PROJECTS INITIATIVE COORDINATES OUR RESEARCH EFFORTS AND ENGAGES IN CUTTING-EDGE ANALYSIS OF CAMPUS ISSUES AND FREE SPEECH QUESTIONS. THE INITIATIVE OVERSEES FIRE'S COLLEGE FREE SPEECH RANKINGS, AN ANNUAL SURVEY AIMED AT UNCOVERING CAMPUS-SPECIFIC STUDENT ATTITUDES TOWARD FREE SPEECH AND AN INVALUABLE RESOURCE FOR STUDENTS, PARENTS, AND ALUMNI SEEKING TO UNDERSTAND THE STATE OF FREE EXPRESSION AT SPECIFIC SCHOOLS (THE 2022 RANKINGS SURVEYED OVER 45,000 STUDENTS AT OVER 200 SCHOOLS). AS WE EXPAND, FIRE'S RESEARCHERS WILL CAPTURE MORE INCIDENTS OF CENSORSHIP ON AND OFF CAMPUS, ASSESS THE STATE OF FREE SPEECH ON SOCIAL MEDIA, AND BUILD AN ARCHIVE OF INTERDISCIPLINARY RESEARCH ON EXPRESSIVE RIGHTS. ULTIMATELY, OUR RESEARCH ALLOWS US TO BETTER PERSUADE THE PUBLIC THAT FREEDOM OF EXPRESSION IS AN ESSENTIAL PART OF OUR AMERICAN HERITAGE. EXPENSES \$ 2,485,012. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FIRE STUDENT NETWORK: THE FIRE STUDENT NETWORK (FSN) EDUCATES AND EMPOWERS COLLEGE STUDENTS TO EXERCISE THEIR RIGHTS ON CAMPUS AND ADVOCATE FOR REFORM. THE FSN ENGAGES STUDENTS THROUGH OUR GUIDES TO STUDENT RIGHTS ON CAMPUS, CONFERENCES THROUGHOUT THE YEAR, OUR

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SIGNATURE SUMMER INTERNSHIP PROGRAM, AND MORE. THE FSN ALSO COORDINATES THE STUDENT DEFENDERS PROGRAM, WHICH EMPOWERS STUDENTS TO BECOME PEER ADVOCATES WHO CAN ADVISE FELLOW STUDENTS AS THEY NAVIGATE THEIR SCHOOL'S DISCIPLINARY SYSTEM, AND "LET'S TALK", CAMPUS CIVIL DISCOURSE SOCIETIES THAT PROVIDE SPACE FOR STUDENTS TO ENGAGE IN AND PROMOTE FREE, FRUITFUL, AND CIVIL DISCUSSIONS. THE FSN HAS HOSTED DOZENS OF EVENTS, DISTRIBUTED THOUSANDS OF RESOURCES, AND BOASTS OVER 20,000 MEMBERS.

EXPENSES \$ 1,004,605. INCLUDING GRANTS OF \$ 1,411. REVENUE \$ 21,675.

LEGISLATIVE AND POLICY PROJECT: THE LEGISLATIVE AND POLICY PROJECT SUPPORTS FIRE'S MISSION BY ADVOCATING ON BEHALF OF RIGHTS-PROTECTIVE LEGISLATION - AND AGAINST PROPOSED LAWS THAT THREATEN FREE SPEECH RIGHTS - AT BOTH THE STATE AND FEDERAL LEVEL. THE PROJECT'S PRIORITIES INCLUDE: DEFENDING DUE PROCESS PROTECTIONS AGAINST PROPOSED TITLE IX REGULATIONS THAT THREATEN STUDENT RIGHTS IN PROCEDURES FOR CAMPUS SEXUAL MISCONDUCT; PASSING LEGISLATION THAT DEFINES A NATIONAL STANDARD FOR STUDENT-ON-STUDENT HARASSMENT; BANNING "FREE SPEECH ZONES" FROM PUBLIC CAMPUSES; PROTECTING ACADEMIC FREEDOM; AND MORE. IN THEIR CAMPUS RIGHTS WORK, OUR LEGISLATIVE AND POLICY TEAM HAS HELPED WRITE OR PASS 16 MAJOR BILLS THAT HELP SAFEGUARD THE RIGHTS OF MILLIONS OF STUDENTS ACROSS THE NATION.

EXPENSES \$ 718,363. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

POLICY REFORM PROJECT: FIRE'S POLICY REFORM PROJECT PROACTIVELY AND SYSTEMATICALLY CHALLENGES CAMPUS POLICIES THAT VIOLATE STUDENTS' AND FACULTY MEMBERS' FREE SPEECH RIGHTS. THE PROJECT MAINTAINS FIRE'S SPOTLIGHT DATABASE, WHICH CATALOGS THE SPEECH CODES OF OVER 475

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COLLEGES AND UNIVERSITIES NATIONWIDE; WORKS WITH ADMINISTRATORS TO OFFER ANALYSIS AND ADVICE; COORDINATES TARGETED PUBLICITY EFFORTS LIKE OUR SPEECH CODE OF THE MONTH SERIES AND THE PUBLICATION OF OUR ANNUAL "SPOTLIGHT ON SPEECH CODES" REPORT REVIEWING THE STATE OF FREE SPEECH AT AMERICA'S COLLEGES AND UNIVERSITIES; ADVOCATES FOR PROCEDURAL SAFEGUARDS IN DISCIPLINARY PROCEEDINGS; AND PROVIDES SCHOOLS WITH RESOURCES TO IMPROVE THE CLIMATE FOR FREE SPEECH ON CAMPUS, INCLUDING THE "CHICAGO STATEMENT," A POLICY STATEMENT AFFIRMING FREE SPEECH AND ACADEMIC FREEDOM RIGHTS ON CAMPUS. THROUGH THIS COMPREHENSIVE APPROACH, THE PROJECT HAS SECURED OVER 300 VICTORIES, REFORMED HUNDREDS OF RESTRICTIVE POLICIES AFFECTING OVER 4.3 MILLION STUDENTS, AND ACHIEVED A MORE THAN 50-POINT DECLINE IN THE PERCENTAGE OF INSTITUTIONS MAINTAINING CLEARLY RESTRICTIVE "RED LIGHT" SPEECH CODES. EXPENSES \$ 561,069. INCLUDING GRANTS OF \$ 18,800. REVENUE \$ 0.

K-12 OUTREACH PROJECT: FIRE'S K-12 OUTREACH PROGRAM SEEKS TO ADVANCE FIRE'S MISSION AT THE K-12 LEVEL. THIS INVOLVES EDUCATING STUDENTS, PARENTS, TEACHERS, AND THE GENERAL PUBLIC ABOUT THE ORIGINS AND IMPORTANCE OF THEIR CONSTITUTIONAL RIGHTS, AND PROMOTING RESPECT FOR FREE SPEECH AND OPEN DISCOURSE. IN ADDITION TO FIRE'S HIGH SCHOOL CURRICULUM PACKAGE, WHICH WE PROMOTE TO EDUCATORS NATIONWIDE, THE PROJECT DISTRIBUTES A NUMBER OF RESOURCES, INCLUDING A FREE SPEECH COMIC BOOK, A SHORT GUIDE ON SELECTING A COLLEGE THAT RESPECTS CIVIL LIBERTIES, AN ACTIVITY KIT FOR HIGH SCHOOL DEBATE SOCIETIES, AND AN ONLINE QUIZ DESIGNED TO TEST USERS ON THEIR KNOWLEDGE OF FIRST AMENDMENT RIGHTS. FIRE ALSO PROVIDES RESOURCES TO PARENTS, EDUCATORS, AND CITIZENS CONCERNED ABOUT ANTI-SPEECH TRENDS AT THE K-12 LEVEL. LASTLY, THE PROJECT COORDINATES OUR ANNUAL ESSAY CONTEST, WHICH

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SOLICITS ENTRIES FROM JUNIORS AND SENIORS ON THE IMPORTANCE OF FREE SPEECH AND AWARDS \$29,000 IN COLLEGE SCHOLARSHIPS. THIS YEAR, OUR K-12 OUTREACH PROJECT MADE THE FOLLOWING ACCOMPLISHMENTS: THE K-12 NETWORK REACHED OVER 2,500 SUBSCRIBERS, UP 800 FROM LAST YEAR; OUR K-12 PROGRAM STAFF DELIVERED OVER 20 PRESENTATIONS AT CONFERENCES, PROFESSIONAL DEVELOPMENT EVENTS FOR TEACHERS, AND WEBINARS FOR CONCERNED PARENTS; AND OUR K-12 CURRICULUM RESOURCES RECEIVED OVER 130,000 UNIQUE WEBSITE VIEWS.

EXPENSES \$ 554,994. INCLUDING GRANTS OF \$ 29,000. REVENUE \$ 0.

TARGETED ADVOCACY PROJECT: THE TARGETED ADVOCACY PROJECT SEEKS TO BRING NEW AUDIENCES TO FIRE'S WORK THROUGH OUTREACH AND SPECIAL PROJECTS. THE PROJECT COORDINATES FIRE'S HOME AND ABROAD INITIATIVE, WHICH FOCUSES ON EXPOSING THE THREAT INTERNATIONAL CENSORSHIP POSES TO AMERICAN HIGHER EDUCATION; OUR FIRST AMENDMENT LIBRARY, AN ONLINE DATABASE OF FREE SPEECH JURISPRUDENCE, TIMELINES, AND SPECIAL EXHIBITS; FIRE'S FRESHMAN ORIENTATION PROGRAM, WHICH PROVIDES SCHOOLS WITH MATERIALS TO HOST FREE SPEECH-FOCUSED ORIENTATION PROGRAMMING; AND RON COLLINS' "FIRST AMENDMENT NEWS." IT ALSO PRODUCES TIMELY RESEARCH REPORTS ON THREATS TO FREE EXPRESSION AS THEY PERTAIN TO CURRENT EVENTS, AND PROVIDES UNIQUE RESOURCES SUCH AS AN UNDERGRADUATE CASEBOOK ON THE FIRST AMENDMENT AND OUR "FREE SPEECH OUT LOUD" PODCASTS.

EXPENSES \$ 373,394. INCLUDING GRANTS OF \$ 75,000. REVENUE \$ 0.

FIRE FACULTY NETWORK: FIRE'S FACULTY NETWORK PROVIDES THOSE "IN THE TRENCHES" WITH THE SUPPORT AND RESOURCES THEY NEED TO TAKE ACTION AGAINST THREATS TO ACADEMIC FREEDOM AND FREE EXPRESSION ON CAMPUS. THE CENTERPIECE OF THIS PROJECT IS OUR ANNUAL FACULTY NETWORK CONFERENCE ON

Schedule O (Form 990) 2021

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ACADEMIC FREEDOM ISSUES, BRINGING TOGETHER SEVERAL DOZEN SCHOLARS IN A VARIETY OF DISCIPLINES FOR A SERIES OF PRESENTATIONS SELECTED THROUGH AN OPEN CALL FOR PROPOSALS. THE NETWORK ALSO PROVIDES A PLETHORA OF RESOURCES TO OUR MORE THAN 2,800 FACULTY NETWORK MEMBERS, INCLUDING AN ONLINE FREE SPEECH SYLLABUS DATABASE, MEMBER NEWSLETTER, AND REGULAR WEBINARS.

EXPENSES \$ 270,838. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

IN MAY OF 2022 THE ORGANIZATION FILED AN ARTICLES OF AMENDMENT WITH THE COMMONWEALTH OF MASSACHUSETTS TO CHANGE THEIR NAME FROM FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC. TO FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.

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

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

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

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RESOLVED BY THE BOARD OF DIRECTORS. PROCEEDINGS ARE DOCUMENTED IN A MEMO OR MINUTES AS DEEMED APPROPRIATE BY THE CIRCUMSTANCES. THERE IS A RECURRING AGENDA ITEM AT EACH BOARD MEETING TO ASK FOR ANY POTENTIAL CONFLICTS.

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

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

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

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

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

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