

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	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 \$ 61,946,167.
	510 WALNUT STREET	900	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code PHILADELPHIA, PA 19106		H(b) Are all subordinates included? <input checked="" 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: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: HTTP://THEFIRE.ORG/			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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: FIRE DEFENDS FREE SPEECH IN COURT, ON CAMPUS, AND IN OUR CULTURE.		
	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	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	162
	6 Total number of volunteers (estimate if necessary)	6	17
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	1,134.
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	Current Year
	9 Program service revenue (Part VIII, line 2g)	32,251,288.	36,482,507.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	81,306.	535,440.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,049,430.	2,927,609.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	42,310.	71,207.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	33,424,334.	40,016,763.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	468,100.	665,615.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	15,071,641.	17,997,846.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,243,989.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,451,397.	11,072,114.
	19 Revenue less expenses. Subtract line 18 from line 12	27,991,138.	29,735,575.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	5,433,196.	10,281,188.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	63,265,155.	74,097,710.
		10,036,913.	9,637,453.
		53,228,242.	64,460,257.

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.			
Signed by: Gregory Lukianoff, President & CEO Date: 10/29/2025			
Sign Here	Signature of officer: GREGORY LUKIANOFF, PRESIDENT AND CEO		Date
Paid Preparer Use Only	Preparer's name: WILLIAM A. LOUGHERY	Preparer's signature: WILLIAM A. LOUGHERY	Date: 10/28/25
	Firm's name: CLIFTONLARSONALLEN LLP	Firm's EIN: 41-0746749	PTIN: P01603932
	Firm's address: 150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA 19406	Phone no. (215) 643-3900	

Form 990 (2024)

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 \$ 6,343,916. including grants of \$ 1,593.) (Revenue \$ 3,700.)
PUBLIC AWARENESS: FIRE EXECUTES BROAD COMMUNICATIONS EFFORTS TO GENERATE AWARENESS OF FREE SPEECH ISSUES. WE SEEK TO REACH MILLIONS OF AMERICANS BY GETTING OUR CASES AND COMMENTARY IN PRINT, PLACING OP-EDS, AND COORDINATING MEDIA APPEARANCES; PRODUCING CREATIVE AND COMPELLING CONTENT FOR OUR SOCIAL MEDIA CHANNELS THAT IS EASILY DIGESTIBLE AND SHAREABLE; AND MAINTAINING A ROBUST PUBLICATIONS PROGRAM TO GET OUR THOUGHT LEADERSHIP IN FRONT OF THE EXPERTS THAT NEED TO SEE IT IN SCHOLARLY ARTICLES, ACADEMIC PUBLICATIONS, BOOKS, AND MORE. IN THE FISCAL YEAR 2024-2025, FIRE RECEIVED 19,089 MEDIA MENTIONS; OUR SOCIAL MEDIA CONTENT RECEIVED 1.6 MILLION LIKES, COMMENTS, AND SHARES; AND OUR VIDEOS RECEIVED 10.4 MILLION VIEWS. OUR WEBSITE RECEIVED 4.7 MILLION VIEWS.

4b

(Code:) (Expenses \$ 4,144,884. including grants of \$ 1,296.) (Revenue \$ 459,550.)
FIRE LITIGATION: FIRE STRATEGICALLY LITIGATES IN COURTS NATIONWIDE TO VINDICATE FIRST AMENDMENT RIGHTS. IN SERVICE OF OUR EXPANDED MISSION TO DEFEND FREE SPEECH BOTH ON AND OFF CAMPUS, OUR LITIGATION PROGRAM IS GROWING INTO A PREMIER PUBLIC-INTEREST LAW FIRM FOR FREE EXPRESSION. FIRE ATTORNEYS REVIEW EACH AND EVERY CASE SUBMISSION WE RECEIVE AND ALSO PROACTIVELY SEEK OUT LEGAL CHALLENGES WITH THE POTENTIAL TO SECURE LASTING LEGAL PRECEDENTS, MAJOR PUBLIC-POLICY REFORM, OR CLEAR CULTURAL IMPACT. SINCE FIRE BEGAN LITIGATING IN 2014, FIRE'S LITIGATION PROGRAM HAS SECURED 42 VICTORIES AND NEARLY \$4 MILLION IN DAMAGES AND FEES.

(CONTINUED ON SCHEDULE O.)

4c

(Code:) (Expenses \$ 3,086,891. including grants of \$ 500,032.) (Revenue \$ 52,300.)
RESEARCH: FIRE'S RESEARCH TEAM GATHERS SIGNIFICANT DATA ON THE NATION'S CLIMATE FOR FREE EXPRESSION SO THAT WE CAN PROVIDE CONCRETE EVIDENCE OF AMERICA'S FREE SPEECH CRISIS AND ARM ADVOCATES WITH TOOLS THEY CAN USE TO FIGHT CENSORSHIPS. THESE EFFORTS INCLUDE OUR FREE SPEECH INDEX, A QUARTERLY SURVEY ON NATIONAL ATTITUDES TOWARD FREE SPEECH, AND ANNUAL COLLEGE FREE SPEECH RANKINGS, THE NATION'S MOST COMPREHENSIVE ASSESSMENT OF THE CAMPUS CLIMATE FOR FREE EXPRESSION.

4d

Other program services (Describe on Schedule O.)
(Expenses \$ 10,072,072. including grants of \$ 162,694.) (Revenue \$ 19,890.)

4e

Total program service expenses 23,647,763.
- Form 990 (2024)
- 432002 12-10-24

2

14261028 131839 A375679

2024.04032 FOUNDATION FOR INDIVIDUAL A3756791

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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. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

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Part IV Checklist of Required Schedules (continued)

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

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 140	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	162
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	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	3b	X
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)?	4a	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?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
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?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
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?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	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?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
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?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	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? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	11		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	11		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, FL, GA, HI, IL, KS, KY, MA, MD, MI

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
GAIL LUCAS, CPA, MBA - (215) 717-3473
510 WALNUT STREET, SUITE 900, PHILADELPHIA, PA 19106

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

Form 990 (2024)

04-3467254 Page 7

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GREGORY LUKIANOFF PRESIDENT AND CEO	40.00			X				621,657.	0.	45,399.
(2) ALISHA GLENNON CHIEF OPERATING OFFICER	40.00			X				401,607.	0.	45,887.
(3) BOB CORN REVERE CHIEF COUNSEL	40.00				X			400,432.	0.	40,129.
(4) WILLIAM CREELEY LEGAL DIRECTOR	40.00			X				367,557.	0.	43,187.
(5) RONALD LONDON GENERAL COUNSEL	40.00			X				299,429.	0.	40,193.
(6) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	40.00			X				279,251.	0.	39,402.
(7) DARPANA SHETH VP OF LITIGATION THROUGH NOV 2024	40.00				X			248,997.	0.	38,187.
(8) MATT HARWOOD VICE PRESIDENT OF COMMUNIC	40.00				X			189,103.	0.	34,083.
(9) BRIDGET GLACKIN CHIEF DEVELOPMENT OFFICER	40.00				X			185,916.	0.	33,064.
(10) SULEYMAN GOKYIGIT CHIEF INFORMATION OFFICER	40.00				X			188,272.	0.	7,868.
(11) KURT JAGGERS CHAIR AS OF NOV 2024	1.00	X		X				0.	0.	0.
(12) JACK HENNEMAN VICE CHAIR	1.00	X		X				0.	0.	0.
(13) SANDY LEONG SECRETARY AS OF NOV 2024	1.00	X		X				0.	0.	0.
(14) KMELE FOSTER TREASURER	1.00	X		X				0.	0.	0.
(15) HARVEY SILVERGLATE CO-FOUNDER	1.00	X		X				0.	0.	0.
(16) SAMUEL J. ABRAMS DIRECTOR	1.00	X						0.	0.	0.
(17) JOHN ELLIS DIRECTOR AS OF NOV 2024	1.00	X						0.	0.	0.

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Form 990 (2024)

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) ALLISON HAYWARD DIRECTOR AS OF MAR 2025	1.00	X						0.	0.	0.
(19) JOSEPH MALINE DIRECTOR	1.00	X						0.	0.	0.
(20) VIRGINIA POSTREL DIRECTOR AS OF NOV 2024	1.00	X						0.	0.	0.
(21) KEITH WHITTINGTON DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								3,182,221.	0.	367,399.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								3,182,221.	0.	367,399.

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 47

	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
NODEHAUS MEDIA, LLC, 921 36TH STREET, SW, SUITE 109,, WILLIAMSTOWN, MA 01267	ADVERTISING SERVICES	146,497.

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 1

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	36,482,507.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 1,396,087.			
	h	Total. Add lines 1a-1f		36,482,507.			
Program Service Revenue	2 a	LITIGATION SETTLEMENT PROCEEDS	Business Code	900099	444,323.	444,323.	
	b	SPEAKER FEES	900099	91,117.	91,117.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		535,440.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,227,191.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties		69,696.			69,696.
6 a		Gross rents	(i) Real				
			(ii) Personal				
6 b		Less: rental expenses ...					
6 c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
7 b		Less: cost or other basis and sales expenses					
7 c		Gain or (loss)					
d		Net gain or (loss)		1,700,418.		1,134.	1699284.
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
8 b	Less: direct expenses						
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10 b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code	900099	1,511.		1,511.
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		1,511.			
	12	Total revenue. See instructions		40,016,763.	535,440.	1,134.	2997682.

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	579,803.	579,803.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	25,682.	25,682.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	60,130.	60,130.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,335,975.	1,512,216.	387,176.	436,583.
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	12,613,502.	9,822,670.	1,431,119.	1,359,713.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	429,284.	336,064.	46,371.	46,849.
9 Other employee benefits	1,536,694.	1,176,203.	180,141.	180,350.
10 Payroll taxes	1,082,391.	822,060.	130,845.	129,486.
11 Fees for services (nonemployees):				
a Management				
b Legal	294,872.	282,769.	6,104.	5,999.
c Accounting	45,046.	34,168.	5,486.	5,392.
d Lobbying	83,473.	83,473.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	94,935.		94,935.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	904,988.	854,351.	10,777.	39,860.
12 Advertising and promotion	860,293.	854,786.	2,004.	3,503.
13 Office expenses	665,384.	271,163.	31,380.	362,841.
14 Information technology	1,270,680.	963,811.	154,769.	152,100.
15 Royalties				
16 Occupancy	1,237,266.	938,466.	150,699.	148,101.
17 Travel	1,061,647.	851,062.	23,937.	186,648.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,689,316.	2,533,795.	78,437.	77,084.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	777,751.	589,924.	94,730.	93,097.
23 Insurance	107,390.	81,455.	13,080.	12,855.
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	910,453.	908,726.		1,727.
b DUES AND SUBSCRIPTIONS	68,620.	64,986.	1,833.	1,801.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	29,735,575.	23,647,763.	2,843,823.	3,243,989.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Form 990 (2024)

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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	126,700.	1	93,433.
	2 Savings and temporary cash investments	5,860,470.	2	6,223,850.
	3 Pledges and grants receivable, net	4,421,315.	3	6,063,026.
	4 Accounts receivable, net	228.	4	119,915.
	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	18,593.
	9 Prepaid expenses and deferred charges	595,475.	9	773,056.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,917,225.		
	b Less: accumulated depreciation	10b 2,088,849.	10c	4,828,376.
	11 Investments - publicly traded securities	39,682,254.	11	49,014,155.
	12 Investments - other securities. See Part IV, line 11	1,563,894.	12	1,571,415.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	5,799,326.	15	5,391,891.
16 Total assets. Add lines 1 through 15 (must equal line 33)	63,265,155.	16	74,097,710.	
Liabilities	17 Accounts payable and accrued expenses	1,681,352.	17	1,658,847.
	18 Grants payable		18	96,279.
	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	8,355,561.	25	7,882,327.
	26 Total liabilities. Add lines 17 through 25	10,036,913.	26	9,637,453.
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	47,806,920.	27	58,178,151.
	28 Net assets with donor restrictions	5,421,322.	28	6,282,106.
	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	53,228,242.	32	64,460,257.
	33 Total liabilities and net assets/fund balances	63,265,155.	33	74,097,710.

Form 990 (2024)

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	40,016,763.
2	Total expenses (must equal Part IX, column (A), line 25)	2	29,735,575.
3	Revenue less expenses. Subtract line 2 from line 1	3	10,281,188.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	53,228,242.
5	Net unrealized gains (losses) on investments	5	950,827.
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	64,460,257.

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?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)

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

2024

Open to Public
Inspection

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

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

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

- ☐ 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- ☐ 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- ☐ 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- ☐ 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- ☐ 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- ☐ 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- ☐ 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- ☐ 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- ☐ 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- ☐ 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- ☐ 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

☐ a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

☐ b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

☐ c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

☐ d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

☐ e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations
- | g Provide the following information about the supported organization(s). | | | | | | |
|--|----------|---|---|----|---|---|
| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |
- LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

432021 01-14-25

Schedule A (Form 990) 2024

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

Schedule A (Form 990) 2024

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15761288.	36490336.	35171838.	32251288.	36482507.	156157257
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	15761288.	36490336.	35171838.	32251288.	36482507.	156157257
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)						2822359.
6 Public support. Subtract line 5 from line 4.						153334898

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	15761288.	36490336.	35171838.	32251288.	36482507.	156157257
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	238,868.	494,109.	818,937.	1108667.	1296887.	3957468.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					1,134.	1,134.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,274.	5,595.	521.	1,292.	1,511.	16,193.
11 Total support. Add lines 7 through 10						160132052
12 Gross receipts from related activities, etc. (see instructions)					12	1,042,769.
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 2024 (line 6, column (f), divided by line 11, column (f))	14	95.76 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	96.27 %
16a 33 1/3% support test - 2024. 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 - 2023. 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 - 2024. 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 - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990) 2024

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. 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) 2024

04-3467254 Page 4

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

	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? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
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? 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.		
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? 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.		
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)? 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).		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
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.		Yes	No
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? 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.			
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? 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.			
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? If "Yes" or "No," provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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

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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Part VI

Supplemental Information.

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

2020 AMOUNT: \$ 7,274.

2021 AMOUNT: \$ 5,595.

2022 AMOUNT: \$ 521.

2023 AMOUNT: \$ 1,292.

2024 AMOUNT: \$ 1,511.

Schedule B
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

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

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	<input checked="" type="checkbox"/> 501(c)(3) (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

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

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 7,220,811.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 6,378,610.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 3,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 2,114,855.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 1,800,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2024

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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)	7,099.	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	83,473.	
c	Total lobbying expenditures (add lines 1a and 1b)	90,572.	
d	Other exempt purpose expenditures	23,562,377.	
e	Total exempt purpose expenditures (add lines 1c and 1d)	23,652,949.	
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:		THEN 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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	103,033.	122,083.	64,542.	90,572.	380,230.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures		4,789.	3,838.	7,099.	15,726.

SCHEDULE D
(Form 990)
(Rev. December 2024)
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

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.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	\$	
(ii) Assets included in Form 990, Part X	\$	

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

a Revenue included on Form 990, Part VIII, line 1	\$	
b Assets included in Form 990, Part X	\$	

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule D (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

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 in Part XIII ☐

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment .0000 %

b Permanent endowment 100 %

c Term endowment .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:
- (i)** Unrelated organizations? _____

(ii) Related organizations? _____

	Yes	No
3a(i)		X
3a(ii)		X
3b		
- 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		4,769,620.	980,596.	3,789,024.
d Equipment		1,432,474.	637,026.	795,448.
e Other		715,131.	471,227.	243,904.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,828,376.

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule D (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

Part VII Investments - Other Securities

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

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

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, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1) SECURITY DEPOSIT	129,473.
(2) OPERATING LEASES RIGHT-OF-USE ASSETS	5,262,418.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	5,391,891.

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITIES - OPERATING	7,882,327.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	7,882,327.

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule D (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**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	40,872,655.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	950,827.
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	950,827.
3	Subtract line 2e from line 1	3	39,921,828.
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	94,935.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	94,935.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	40,016,763.

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	29,640,640.
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	29,640,640.
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	94,935.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	94,935.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	29,735,575.

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.

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

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

Part XIII	Supplemental Information <i>(continued)</i>
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SCHEDULE F
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

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 Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		60,130.
3 a Subtotal	0	0			60,130.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			60,130.

FOUNDATION FOR INDIVIDUAL RIGHTS AND

04-3467254

Schedule F (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND)	SPONSORSHIP OF SPIKED'S 25TH ANNIVERSARY.	6,500.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	SPONSORSHIP OF BATTLE OF IDEAS FESTIVAL OCTOBER 19-20, 2024 IN LONDON, ENGLAND.	25,430.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	FREE INQUIRY GRANT FOR DOCTORAL STUDENT AT THE UNIVERSITY OF OXFORD FOR PROJECT	28,200.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

1

2

SEE PART V FOR COLUMN (D) DESCRIPTIONS

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule F (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

04-3467254

Page 3

Part III	Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
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Part III can be duplicated if additional space is needed.

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Schedule F (Form 990) (Rev. 12-2024)

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule F (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

Part IV Foreign Forms

- 1

Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)*

Yes

☒No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)*

Yes

☒No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)*

Yes

☒No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)*

Yes

☒No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)*

Yes

☒No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)*

Yes

☒No

Schedule F (Form 990) (Rev. 12-2024)

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule F (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART II, COLUMN (D):
REGION: EUROPE (INCLUDING ICELAND & GREENLAND)
(D) PURPOSE OF GRANT: FREE INQUIRY GRANT FOR DOCTORAL STUDENT AT THE UNIVERSITY OF OXFORD FOR PROJECT "MEDIA SELF-CENSORSHIP IN HONG KONG AFTER THE SHUTDOWN OF APPLE DAILY".

SCHEDULE I
(Form 990)

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

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

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
BALAKER MEDIA FOUNDATION 3075 VIA DEL CIELO FALLBROOK, CA 92028	82-3097825	501(C)(3)	12,425.	0.			PROJECT TO CREATE A FREE EXPRESSION COUNTERBALANCE IN THE FILM INDUSTRY.
ELENA VELEZ INDUSTRY, INC. 706 ROOSTER COURT COLGATE, WI 53017	86-1908623		15,000.	0.			PARTNERSHIP WITH ELENA VELEZ TO HIGHLIGHT THE IMPORTANCE OF FREE EXPRESSION AT HER FASHION
INSTITUTE FOR HUMANE STUDIES AT GEORGE MASON UNIVERSITY - 3434 WASHINGTON BOULEVARD, 1ST FLOOR - ARLINGTON, VA 22201	94-1623852	501(C)(3)	18,500.	0.			CO-HOSTED HIGHER EDUCATION SUMMIT IN NASHVILLE, TN WITH THE INSTITUTE FOR HUMANE
NATIONAL CONSTITUTION CENTER 525 ARCH STREET, INDEPENDENCE MALL PHILADELPHIA, PA 19106	23-2434447	501(C)(3)	25,000.	0.			PARTNERSHIP WITH THE NATIONAL CONSTITUTION CENTER TO HOST A FIRST AMENDMENT SUMMIT ON
2WAY INTERACTIVE INC. 94 9TH STREET BROOKLYN, NY 11215	99-2993902		17,500.	0.			FIRE SPONSORED THE MOYNIHAN REPORT, A CURRENT EVENTS NEWS SHOW HOSTED BY MICHAEL
MOVIEGOER INC. 991 BLONCO CIRCLE BILLINGS, MT 59105	33-3086492		15,000.	0.			INCREASE FIRE'S NETWORK OF ALLIES AND BUILD GENUINE, SELF-SUSTAINING RELATIONSHIPS TO ADVANCE

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **13.**
- 3 Enter total number of other organizations listed in the line 1 table **3.**

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (Rev. 12-2024)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

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

Schedule I (Form 990)

04-3467254

Page 1

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE FUTURE OF FREE SPEECH 2817 WEST END AVENUE, #126-629 NASHVILLE, TN 37203	92-1415119	501(C)(3)	35,144.	0.			THIS WILL BE AN INTERNATIONAL REPLICATION OF THE CFSR SURVEY LOOKING AT BRAZILIAN
TEXAS CHRISTIAN UNIVERSITY 2800 SOUTH UNIVERSITY DRIVE FORT WORTH, TX 76109	75-0827465	501(C)(3)	13,846.	0.			CHIP STEWART WILL RUN AN EXPERIMENT EXPOSING PEOPLE TO LABELED AND UNLABELED AI-GENERATED
JOHNS HOPKINS UNIVERSITY 3910 KESWICK ROAD, N4327-B BALTIMORE, MD 21211	52-0595110	501(C)(3)	10,000.	0.			JACOB BRUGGERMAN WILL CREATE AN ORAL HISTORY OF THE DEBATES OF THE CLIPPER CHIP, AN EARLY
GEORGETOWN UNIVERSITY 37TH & O STREETS NW, BOX 571173 WASHINGTON, DC 20057	53-0196603	501(C)(3)	35,000.	0.			JOHN HASNAS WILL RECRUIT PAPER WRITERS AND SPEAKERS TO HOST A SYMPOSIUM ON THE ETHICS
THE OHIO STATE UNIVERSITY 2650 KENNY ROAD, ROOM 120 COLUMBUS, OH 43210	31-6025986	GOV INSTRUMENTAL	12,050.	0.			EDWARD HOHE WILL USE A SURVEY INSTRUMENT TO BETTER UNDERSTAND HOW STUDENTS WHO SELF-CENSOR
THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA - 3451 WALNUT STREET, 5TH FLOOR - PHILADELPHIA, PA 19104	23-1352685	501(C)(3)	11,000.	0.			RUNNING A SURVEY ON ACADEMICS TO SEE WHETHER AND HOW SOCIOECONOMIC BACKGROUND MAY RELATE TO
PRESIDENT AND FELLOWS OF HARVARD COLLEGE - 1033 MASSACHUSETTS AVENUE, 2ND FLOOR - CAMBRIDGE, MA 02138	04-2103580	501(C)(3)	50,000.	0.			THIS IS AN INTERVENTION STUDY THAT WILL TEST THE HKS PRACTICE OF TRAINING STUDENTS IN CIVIL
THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA - 3451 WALNUT STREET, 5TH FLOOR - PHILADELPHIA, PA 19104	23-1352685	501(C)(3)	22,000.	0.			SURVEYS WILL BE UTILIZED TO FIND DIFFERENCES IN SUPPORT AMONG THE AMERICAN PUBLIC FOR THE
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES - 4202 EAST FOWLER AVENUE, SVC1039 - TAMPA, FL 33620	59-3102112	GOV INSTRUMENTAL	24,279.	0.			MARK PEZZO WILL DO 5 PSYCHOLOGICAL EXPERIMENTS TO SEE HOW DIFFERENT FACTORS INFLUENCE DESIRE

Schedule I (Form 990)

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule I (Form 990)

04-3467254

Page 1

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

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule I (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

04-3467254

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CAMPUS SCHOLAR PROGRAM	5	7,500.	422.	FMV	EXPENSE REIMBURSEMENTS
TRAVEL SCHOLARSHIPS	23	0.	9,760.	FMV	AIRLINE & TRAIN TICKETS FOR STUDENTS TO ATTEND FIRE'S FREE SPEECH FORUM IN WASHINGTON, DC.
FREE INQUIRY GRANT	1	8,000.	0.	FMV	

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

PART I, LINE 2:
GRANT FUNDS ARE GIVEN TO FULFILL THE ORGANIZATIONAL MISSION AND ONLY FOR 501(C)(3) PURPOSES. REGULAR CHECK-IN MEETINGS ARE HELD WITH THOSE THAT RECEIVE GRANT FUNDS TO MONITOR USE OF GRANT FUNDS.

GRANTEES OF THE FREE INQUIRY GRANT (FIG) PROGRAM MUST:
1. PROVIDE FIRE WITH A WRITTEN REPORT ON THE PROGRESS OF THE RESEARCH PROJECT AND USE OF THE GRANT EVERY FOUR MONTHS BEGINNING ON THE DATE GRANT FUNDS ARE FIRST DISBURSED TO GRANTEE; AND

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

STUDENTS APPLY FOR THE CAMPUS SCHOLARS PROGRAM DURING A BIENNIAL APPLICATION WINDOW. FIRE THEN EVALUATES APPLICATIONS, CONDUCTS INTERVIEWS, AND SELECTS A LIMITED NUMBER OF SCHOLARSHIP RECIPIENTS. FIRE PROVIDES FUNDS

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule I (Form 990)

04-3467254 Page 2

Part IV Supplemental Information

TO ASSIST WITH A FIRE MISSION-CENTRIC PROJECT AND REGULARLY MEETS WITH THE CAMPUS SCHOLAR TO CHECK ON THEIR PROGRESS. STUDENTS ARE AWARDED A STIPEND UPON SUCCESSFUL COMPLETION OF THEIR PROJECT.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: ELENA VELEZ INDUSTRY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTNERSHIP WITH ELENA VELEZ TO HIGHLIGHT THE IMPORTANCE OF FREE EXPRESSION AT HER FASHION SHOW IN NYC.

NAME OF ORGANIZATION OR GOVERNMENT:

INSTITUTE FOR HUMANE STUDIES AT GEORGE MASON UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: CO-HOSTED HIGHER EDUCATION SUMMIT IN NASHVILLE, TN WITH THE INSTITUTE FOR HUMANE STUDIES FOR FACULTY AND ADMINISTRATORS.

NAME OF ORGANIZATION OR GOVERNMENT: NATIONAL CONSTITUTION CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTNERSHIP WITH THE NATIONAL CONSTITUTION CENTER TO HOST A FIRST AMENDMENT SUMMIT ON CONSTITUTION DAY.

NAME OF ORGANIZATION OR GOVERNMENT: 2WAY INTERACTIVE INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: FIRE SPONSORED THE MOYNIHAN REPORT, A CURRENT EVENTS NEWS SHOW HOSTED BY MICHAEL MOYNIHAN ON THE 2WAY PLATFORM. THE SPONSORSHIP FEATURED FIRE STAFF IN SEGMENTS, HOST-LED ADVOCACY, AND DIRECT FUNDRAISING APPEALS THAT INVITED VIEWERS TO SUPPORT FIRE'S FREE SPEECH MISSION.

NAME OF ORGANIZATION OR GOVERNMENT: MOVIEGOER INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: INCREASE FIRE'S NETWORK OF ALLIES AND BUILD GENUINE, SELF-SUSTAINING RELATIONSHIPS TO ADVANCE FIRE'S MISSION.

NAME OF ORGANIZATION OR GOVERNMENT: THE FUTURE OF FREE SPEECH

(H) PURPOSE OF GRANT OR ASSISTANCE: THIS WILL BE AN INTERNATIONAL REPLICATION OF THE CFSR SURVEY LOOKING AT BRAZILIAN CAMPUSES RUN BY JACOB MCHANGAMA'S FUTURE OF FREE SPEECH AT VANDERBILT UNIVERSITY.

NAME OF ORGANIZATION OR GOVERNMENT: TEXAS CHRISTIAN UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: CHIP STEWART WILL RUN AN EXPERIMENT EXPOSING PEOPLE TO LABELED AND UNLABELED AI-GENERATED CONTENT AND AUTHENTIC CONTENT TO SEE WHETHER AND HOW LABELING IMPACTS PEOPLE'S PERCEPTIONS OF THAT CONTENT, TO HELP UNDERSTAND IMPLICATIONS OF PROPOSED LEGISLATION MANDATING LABELING ON AI-GENERATION CONTENT.

NAME OF ORGANIZATION OR GOVERNMENT: JOHNS HOPKINS UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: JACOB BRUGGERMAN WILL CREATE AN ORAL HISTORY OF THE DEBATES OF THE CLIPPER CHIP, AN EARLY ENCRYPTION DEVICE THAT CAUSED MASSIVE DEBATES ABOUT PRIVACY AS A CIVIL LIBERTY, AND PRESAGED THE MANY DEBATES OVER PRIVACY AND TECH OF THE COMING DECADES.

NAME OF ORGANIZATION OR GOVERNMENT: GEORGETOWN UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: JOHN HASNAS WILL RECRUIT PAPER WRITERS AND SPEAKERS TO HOST A SYMPOSIUM ON THE ETHICS OF FREE SPEECH ON COLLEGE CAMPUSES AT GEORGETOWN, WHICH WILL BE OPEN TO THE PUBLIC.

NAME OF ORGANIZATION OR GOVERNMENT: THE OHIO STATE UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: EDWARD HOHE WILL USE A SURVEY

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Schedule I (Form 990)

04-3467254 Page 2

Part IV Supplemental Information

INSTRUMENT TO BETTER UNDERSTAND HOW STUDENTS WHO SELF-CENSOR
CONCEPTUALIZE THAT SELF-CENSORSHIP, BY OFFERING HYPOTHETICAL SITUATIONS
AND SEEING WHAT VARIABLES CAUSE THEM TO INDICATE THAT THEY WOULDN'T
SELF-CENSOR.

NAME OF ORGANIZATION OR GOVERNMENT:

THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA

(H) PURPOSE OF GRANT OR ASSISTANCE: RUNNING A SURVEY ON ACADEMICS TO SEE
WHETHER AND HOW SOCIOECONOMIC BACKGROUND MAY RELATE TO VIEWS ON ACADEMIC
FREEDOM AND FREE SPEECH, TO TEST THE HYPOTHESIS THAT THOSE FROM DIVERSE,
BLUE COLLAR, OR LOW SOCIOECONOMIC STATUS MAY SHOW GREATER TOLERANCE FOR
DIFFERENCE OF OPINION AND HETERODOX VIEWS THAN ACADEMICS THAT COME FROM
HOMOGENEOUS, ELITE, OR HIGH SOCIOECONOMIC STATUS.

NAME OF ORGANIZATION OR GOVERNMENT:

PRESIDENT AND FELLOWS OF HARVARD COLLEGE

(H) PURPOSE OF GRANT OR ASSISTANCE: THIS IS AN INTERVENTION STUDY THAT
WILL TEST THE HKS PRACTICE OF TRAINING STUDENTS IN CIVIL DISAGREEMENT BY
HAVING THEM INTERACT WITH AI CHATBOTS TO DEBATE HOT-BUTTON SOCIAL ISSUES
AS PART OF ORIENTATION. ATTITUDES AND BEHAVIORS RELATING TO CIVIL
DISAGREEMENT WILL BE MEASURED BEFORE AND AFTER EXPOSURE TO THE
INTERVENTION.

NAME OF ORGANIZATION OR GOVERNMENT:

THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA

(H) PURPOSE OF GRANT OR ASSISTANCE: SURVEYS WILL BE UTILIZED TO FIND
DIFFERENCES IN SUPPORT AMONG THE AMERICAN PUBLIC FOR THE LEGALITY OF
DISAGREEABLE SPEECH AND PROTEST FOR CITIZENS AND NONCITIZENS AND STUDENTS
AND NON-STUDENTS.

NAME OF ORGANIZATION OR GOVERNMENT:

UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES

(H) PURPOSE OF GRANT OR ASSISTANCE: MARK PEZZO WILL DO 5 PSYCHOLOGICAL
EXPERIMENTS TO SEE HOW DIFFERENT FACTORS INFLUENCE DESIRE TO CENSOR IN
THE EDUCATIONAL CONTEXT, INCLUDING PERCEIVED OFFENSIVENESS, FALSITY, AND
HARM, AS WELL AS PRAGMATIC CONCERNS (LOSS OF INCOME, HARM TO REPUTATION).

NAME OF ORGANIZATION OR GOVERNMENT: COSMOS INSTITUTE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: FIRE AND COSMOS INSTITUTE ARE
COLLABORATING ON A FAST GRANTS PROJECT TO PROMOTE THE DEVELOPMENT OF
TRUTH-SEEKING AI.

PART III, COLUMN (B):

STUDENTS SUBMITTED TRAVEL SCHOLARSHIP APPLICATIONS INCLUDING
JUSTIFICATION OF NEED FOR FINANCIAL ASSISTANCE WITH TRAVEL COSTS TO
ATTEND THE FREE SPEECH FORUM. OF THE 200 PARTICIPANTS, 23 RECEIVED
TRAVEL SCHOLARSHIPS.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number	04-3467254
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Part I Questions Regarding Compensation

	Yes	No								
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. <table><tr><td><input type="checkbox"/> First-class or charter travel</td><td><input type="checkbox"/> Housing allowance or residence for personal use</td></tr><tr><td><input type="checkbox"/> Travel for companions</td><td><input type="checkbox"/> Payments for business use of personal residence</td></tr><tr><td><input type="checkbox"/> Tax indemnification and gross-up payments</td><td><input type="checkbox"/> Health or social club dues or initiation fees</td></tr><tr><td><input type="checkbox"/> Discretionary spending account</td><td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td></tr></table>	<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)		
<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	1b									
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?	2									
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. <table><tr><td><input checked="" type="checkbox"/> Compensation committee</td><td><input type="checkbox"/> Written employment contract</td></tr><tr><td><input checked="" type="checkbox"/> Independent compensation consultant</td><td><input checked="" type="checkbox"/> Compensation survey or study</td></tr><tr><td><input checked="" type="checkbox"/> Form 990 of other organizations</td><td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td></tr></table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	X								
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X								
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?	5a	X								
b Any related organization?	5b	X								
If "Yes" on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?	6a	X								
b Any related organization?	6b	X								
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	7	X								
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	8	X								
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

FOUNDATION FOR INDIVIDUAL RIGHTS AND

04-3467254

Schedule J (Form 990) (Rev. 12-2024) **EXPRESSION, INC.**

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GREGORY LUKIANOFF PRESIDENT AND CEO	(i)	584,657.	0.	37,000.	22,512.	22,887.	667,056.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALISHA GLENNON CHIEF OPERATING OFFICER	(i)	398,607.	3,000.	0.	23,000.	22,887.	447,494.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BOB CORN REVERE CHIEF COUNSEL	(i)	395,432.	2,500.	2,500.	22,632.	17,497.	440,561.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) WILLIAM CREELEY LEGAL DIRECTOR	(i)	353,557.	3,000.	11,000.	20,300.	22,887.	410,744.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) RONALD LONDON GENERAL COUNSEL	(i)	288,429.	10,000.	1,000.	17,306.	22,887.	339,622.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) NICHOLAS PERRINO EXECUTIVE VICE PRESIDENT	(i)	275,251.	3,000.	1,000.	16,515.	22,887.	318,653.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DARPANA SHETH VP OF LITIGATION THROUGH NOV 2024	(i)	142,747.	0.	106,250.	15,300.	22,887.	287,184.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MATT HARWOOD VICE PRESIDENT OF COMMUNIC	(i)	186,603.	2,500.	0.	11,196.	22,887.	223,186.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRIDGET GLACKIN CHIEF DEVELOPMENT OFFICER	(i)	170,916.	15,000.	0.	10,255.	22,809.	218,980.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) SULEYMAN GOKYIGIT CHIEF INFORMATION OFFICER	(i)	180,772.	7,500.	0.	0.	7,868.	196,140.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

FOUNDATION FOR INDIVIDUAL RIGHTS AND

Schedule J (Form 990) (Rev. 12-2024) **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 4A:

NAME: DARPANA SHETH, DESCRIPTION: SEVERANCE/CHANGE OF CONTROL, CURRENT YEAR

AMOUNT: \$106,250. PLAN DESCRIPTION: SEVERANCE PAYMENTS

PART I, LINE 7:

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

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

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public
Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

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

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous	X	39	1,396,087.	FAIR MARKET VALUE
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II

Supplemental Information.

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.

SCHEDULE O
(Form 990)

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer identification number	04-3467254
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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 3, CHANGES IN PROGRAM SERVICES:
YES. FIRST, WE ENDED OUR FACULTY OUTREACH PROGRAM AS A STANDALONE
DEPARTMENT, MOVING THOSE EFFORTS UNDER THE UMBRELLA OF OTHER
DEPARTMENTS TO STREAMLINE OUR WORK AND ENSURE EFFICIENCY. THROUGH THOSE
OTHER DEPARTMENTS, FIRE WILL CONTINUE TO PROVIDE OPPORTUNITIES FOR
FACULTY TO CONNECT WITH PEERS WHILE ACCESSING AND CONTRIBUTING TO
FIRE'S RESEARCH. WE WILL ALSO CONTINUE TO DEFEND FACULTY WHOSE
EXPRESSIVE RIGHTS ARE VIOLATED.

ADDITIONALLY, WE ENDED OUR ENGAGEMENT AND MOBILIZATION PROGRAM. THIS
PROGRAM WAS RESPONSIBLE FOR LAUNCHING TAKE-ACTION CAMPAIGNS, LIKE
PETITIONS, EMAIL-WRITING INITIATIVES, AND OPEN LETTERS, THAT RALLIED
CONCERNED CITIZENS AND OTHER ADVOCATES TO SPEAK OUT ON BEHALF OF FREE
EXPRESSION. CAMPAIGNS LIKE THESE ARE IMPORTANT, AND WE WILL CONTINUE TO
LAUNCH THEM, BUT THEY USUALLY SUPPORT CASES THAT FIRE'S CAMPUS RIGHTS
ADVOCACY AND PUBLIC ADVOCACY TEAMS ARE ACTIVELY WORKING ON. THEREFORE,
TO STREAMLINE THESE EFFORTS, WE MOVED OUR ENGAGEMENT AND MOBILIZATION
STAFFERS TO THOSE DEPARTMENTS.

FORM 990, PART III, LINE 4C, DESCRIPTION OF PROGRAM SERVICE:
IN ADDITION TO DIRECT LITIGATION, FIRE PARTICIPATES AS AMICUS CURIAE IN
STRATEGICALLY CHOSEN CASES TO SUPPORT CRITICAL LEGAL ARGUMENTS AND
ADVANCE IMPORTANT PRECEDENT. FINALLY, THE LITIGATION PROJECT WORKS TO
POSITION FIRE AS A THOUGHT LEADER IN FIRST AMENDMENT JURISPRUDENCE BY
PUBLISHING OPINION PIECES AND LEGAL SCHOLARSHIP, TEACHING CONTINUING
LEGAL EDUCATION COURSES, AND RECRUITING LIKE-MINDED ATTORNEYS FOR OUR
LEGAL NETWORK AND FACULTY LEGAL DEFENSE FUND.

BETWEEN JULY 1, 2024 AND JUNE 30, 2025, FIRE WAS IN ACTIVE LITIGATION
IN 32 CASES, FURTHERING ITS MISSION.

1. DIEI V. BOYD, ET AL., CASE NO. 23-5771 (6TH CIR.): FIRE REPRESENTS
FORMER GRADUATE PHARMACY STUDENT KIMBERLY DIEI IN THIS 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 THAT HER
PERSONAL SOCIAL MEDIA ACTIVITY WAS TOO "CRUDE," "VULGAR," AND "SEXUAL."
AFTER THE DISTRICT COURT DISMISSED THE CASE ON THE PLEADINGS, DIEI
APPEALED TO THE U.S. COURT OF APPEALS FOR THE SIXTH CIRCUIT, WHICH
RULED IN DIEI'S FAVOR IN SEPTEMBER 2024. IN JANUARY 2025, THE

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UNIVERSITY OF TENNESSEE AGREED TO PAY MS. DIEI \$250,000 IN DAMAGES AND ATTORNEYS' FEES. THIS LAWSUIT FURTHERED FIRE'S MISSION BY SEEKING TO (A) PROTECT A STUDENT'S OFF-CAMPUS, EXTRAMURAL, AND ONLINE SPEECH AND (B) ESTABLISH CONSTITUTIONAL CONSTRAINTS ON A PUBLIC UNIVERSITY'S DISCRETION TO PUNISH EXPRESSION IT SUBJECTIVELY DEEMS "UNPROFESSIONAL."			

2. FIRE V. TARLETON STATE UNIVERSITY, CASE NO. 11-23-00232 (COURT OF APPEALS, 15TH CT. APP., TEX.): IN FEBRUARY 2022, FIRE SUED TARLETON STATE UNIVERSITY FOR FAILING TO DISCLOSE PUBLIC RECORDS UNDER THE TEXAS PUBLIC INFORMATION ACT. FIRE SOUGHT INFORMATION ABOUT A FORMER PROFESSOR WHO THREATENED TO SUE THE STUDENT NEWSPAPER, TEXAN NEWS SERVICE, FOR DEFAMATION AFTER IT ACCURATELY REPORTED ON ALLEGATIONS OF HIS INAPPROPRIATE CONDUCT TOWARD FEMALE STUDENTS. TARLETON PRESSURED THE STUDENT NEWSPAPER TO TAKE DOWN THE ARTICLES OR RISK LOSING FUNDING, THEN TOOK OVER THE PAPER, WHICH PREVIOUSLY HAD BEEN EDITORIALY INDEPENDENT. THE TRIAL COURT ORDERED TARLETON TO PRODUCE THE RECORDS AND AWARDED FIRE ITS COSTS AND FEES. AFTER TARLETON MOVED TO RECONSIDER, THE COURT UPHELD ITS ORDER TO DISCLOSE THE RECORDS BUT REVERSED ITS GRANT OF COSTS AND FEES. IN MAY 2025, THE TEXAS COURT OF APPEALS REVERSED OUR WIN, HOLDING THE UNIVERSITY'S DECISION TO WITHHOLD "STUDENT RECORDS" UNDER FERPA IS NOT JUDICIALLY REVIEWABLE, EVEN AFTER FIRE ARGUED, WITH EVIDENTIARY SUPPORT, THAT SOME OF THE WITHHELD RECORDS DO NOT PERTAIN TO STUDENTS AT ALL. THIS LAWSUIT FURTHERED FIRE'S MISSION BY HOLDING PUBLIC INSTITUTIONS ACCOUNTABLE FOR THEIR VIOLATIONS OF PRESS FREEDOM AND BY VIGOROUSLY PURSUING THE DISCLOSURE OF RECORDS MADE PUBLIC UNDER STATE OR FEDERAL LAW.

3. REGES V. CAUCE, CASE NO. 0:24-CV-03518 (9TH CIR.): FIRE REPRESENTS COMPUTER SCIENCE PROFESSOR STUART REGES, WHO FACES POTENTIAL TERMINATION FOR INCLUDING ON HIS SYLLABUS A SATIRICAL CRITIQUE OF THE "INDIGENOUS LAND ACKNOWLEDGEMENT STATEMENT" THE UNIVERSITY OF WASHINGTON ENCOURAGES FACULTY TO INCLUDE ON THEIR SYLLABI. UNIVERSITY ADMINISTRATORS PUNISHED REGES FOR HIS PROTECTED SPEECH BY CENSORING THE ONLINE VERSION OF HIS SYLLABUS, CREATING A COMPETING SECTION OF HIS CLASS, AND INVESTIGATING HIM FOR MORE THAN TWO YEARS UNDER A VAGUE POLICY THAT PROHIBITS "UNACCEPTABLE" AND "INAPPROPRIATE" SPEECH. AFTER THE DISTRICT COURT DISMISSED REGES'S CLAIMS IN MAY 2024, FIRE APPEALED TO THE U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT, WHICH HEARD ORAL ARGUMENTS IN MAY 2025. WE ARE NOW AWAITING THE NINTH CIRCUIT'S DECISION. THIS LAWSUIT FURTHERS FIRE'S MISSION BY STANDING UP FOR FACULTY RIGHTS TO EXPRESS DISSENTING OPINIONS ON CONTROVERSIAL TOPICS AND TO MANAGE THE CONTENTS OF THEIR SYLLABI WITHOUT RETALIATION.

4. FLORES V. BENNETT, CASE NO. 22-01003 (E.D. CA.): FIRE REPRESENTED THE YOUNG AMERICANS FOR FREEDOM STUDENT GROUP AT CLOVIS COMMUNITY COLLEGE IN THIS LAWSUIT, WHICH CHALLENGED THE COLLEGE'S POLICY BANNING FLYERS WITH "INAPPROPRIATE OR OFFENS[IVE] LANGUAGE OR THEMES." CITING THIS POLICY, ADMINISTRATORS REMOVED THE GROUP'S ANTI-COMMUNISM FLYERS FROM THE INDOOR SCHOOL BULLETIN BOARDS AND REJECTED THE GROUP'S FLYERS WITH PRO-LIFE AND OTHER THEMES. IN AUGUST 2023, THE U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT UPHELD THE DISTRICT COURT'S INJUNCTION AGAINST THE COLLEGE'S UNCONSTITUTIONAL FLYER POLICY. IN JULY 2024, THE DISTRICT COURT ENTERED AN ORDER ON A JOINT MOTION FOR ENTRY OF A STIPULATED PERMANENT INJUNCTION, PART OF WHICH REQUIRED CCC TO PAY PLAINTIFFS \$330,000 IN DAMAGES AND ATTORNEYS' FEES. THIS LAWSUIT FURTHERED FIRE'S MISSION BY PROTECTING STUDENTS' RIGHTS TO FREELY

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EXPRESS THEIR POLITICAL VIEWPOINTS AT PUBLIC COLLEGES.			

5. NOVOA V. DIAZ, CASE NO. 22-13994 (11TH CIR.): IN THIS FIRST AMENDMENT CHALLENGE TO FLORIDA'S STOP WOKE ACT, FIRE REPRESENTS UNIVERSITY OF SOUTH FLORIDA PROFESSOR DR. ADRIANA NOVOA AND STUDENT GROUP USF FIRST AMENDMENT FORUM. THE ACT VIOLATES THE FIRST AMENDMENT RIGHTS OF FACULTY AND STUDENTS BY PROHIBITING "INSTRUCTION" ON EIGHT CONCEPTS RELATED TO "RACE, COLOR, NATIONAL ORIGIN, OR SEX." AFTER THE DISTRICT COURT HALTED ENFORCEMENT OF KEY PARTS OF THE "POSITIVELY DYSTOPIAN" ACT, THE U.S. COURT OF APPEALS FOR THE ELEVENTH CIRCUIT DENIED FLORIDA'S REQUEST TO STAY THE PRELIMINARY INJUNCTION. ON APPEAL, 11 "FRIEND OF THE COURT" BRIEFS WERE FILED IN SUPPORT OF FIRE'S CLIENTS. THE CASE AWAITS A MERITS RULING BY THE FEDERAL APPEALS COURT, WHICH HEARD ORAL ARGUMENT IN JUNE 2024. THIS LITIGATION FURTHERS FIRE'S MISSION BY STOPPING THE GOVERNMENT FROM IMPOSING IDEOLOGICAL HANDCUFFS ON FACULTY'S RIGHTS TO ACADEMIC FREEDOM AND STUDENTS' RIGHTS TO RECEIVE INFORMATION.

6. VILLARREAL V. CITY OF LAREDO, CASE NO. 23-1155 (SCOTUS): FIRE REPRESENTS CITIZEN JOURNALIST PRISCILLA VILLARREAL IN THIS LAWSUIT CHALLENGING HER ARREST FOR ASKING A POLICE OFFICER FOR INFORMATION AS PART OF HER NEWS REPORTING. OFFICIALS RELIED ON A CRIMINAL STATUTEONE THEY HAD NEVER ENFORCED IN THE LAW'S 23-YEAR HISTORYPROHIBITING PEOPLE FROM USING INFORMATION THAT "HAS NOT BEEN MADE PUBLIC" TO "OBTAIN A BENEFIT." AFTER THE DISTRICT COURT GRANTED LAREDO OFFICIALS QUALIFIED IMMUNITY, A PANEL OF THE U.S. COURT OF APPEALS FOR THE FIFTH CIRCUIT REVERSED. REHEARING THE CASE EN BANC, THE FULL FIFTH CIRCUIT RULED 9-7 THAT THE OFFICERS WERE ENTITLED TO QUALIFIED IMMUNITY, WITH FOUR JUDGES AUTHORIZING VIGOROUS DISSENTS. FIRE PETITIONED FOR CERTIORARI WITH THE SUPREME COURT OF THE UNITED STATES AND GARNERED 13 "FRIEND-OF-THE-COURT" BRIEFS IN SUPPORT, REPRESENTING OVER 40 INDIVIDUALS, CIVIL-LIBERTIES GROUPS, AND MEDIA ORGANIZATIONS. IN OCTOBER 2024, SCOTUS GRANTED FIRE'S PETITION FOR CERTIORARI IN VILLARREAL V. ALANIZ AND SUMMARILY VACATED THE FIFTH CIRCUIT'S RULING DISMISSING PRISCILLA'S CASE. HOWEVER, IN APRIL 2025, THE FIFTH CIRCUIT MOSTLY REINSTATED ITS PREVIOUS RULING; NOW, FIRE IS ONCE AGAIN ASKING THE SUPREME COURT TO INTERVENE. THIS LITIGATION FURTHERS FIRE'S MISSION BY CONTRIBUTING TO A WELL-INFORMED PUBLIC, FREE FROM FEAR THAT OFFICIALS WILL ABUSE THE LAWS TO TRY TO SILENCE THEIR CRITICS.

7. VOLOKH V. JAMES, CASE NO. 23-356 (2ND CIR.): FIRE REPRESENTS EUGENE VOLOKH AND ONLINE PLATFORMS RUMBLE AND LOCALS IN A FEDERAL CHALLENGE TO A NEW YORK LAW TARGETING SO-CALLED "HATE SPEECH" BY REQUIRING ONLINE PLATFORMS TO RESPOND TO OR ADDRESS SPEECH THAT SOMEONE, SOMEWHERE, FINDS "HUMILIATING" OR "VILIFYING" TOWARD A GROUP BASED ON RACE, COLOR, RELIGION, OR OTHER PROTECTED CLASS. AFTER THE DISTRICT COURT GRANTED A PRELIMINARY INJUNCTION, THE U.S. COURT OF APPEALS FOR THE SECOND CIRCUIT HEARD ORAL ARGUMENT IN FEBRUARY 2024. AS OF JULY 2025, THE CASE IS AWAITING A DECISION ON APPEAL AFTER THE PARTIES SUBMITTED SUPPLEMENTAL BRIEFING. THIS LAWSUIT FURTHERS FIRE'S MISSION BY PROTECTING ONLINE SPEECH FROM GOVERNMENT INTERFERENCE AND HOLDING THE LINE AGAINST GOVERNMENT REGULATION OF "HATE SPEECH," WHICH IS PROTECTED BY THE FIRST AMENDMENT.

8. O.J. V. CHAPPAQUA CENTER SCHOOL DIST., CASE NO. 7:2024-CV-02830

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(S.D.N.Y.): FIRE REPRESENTED A PUBLIC HIGH SCHOOL STUDENT WHO WAS SUSPENDED IN 2022 AFTER HE RECORDED SATIRICAL AND SOPHOMORIC FREESTYLE RAP LYRICS AT A FRIENDS' HOUSE. UNKNOWN TO HIM, HIS FRIEND COMBINED HIS LYRICS WHICH INCLUDED HOMOPHOBIC SLURS WITH THOSE OF ANOTHER TEEN AND POSTED THE RECORDING ON SOUNDCLOUD. SCHOOL ADMINISTRATORS, WHO LEARNED OF THE RECORDING THROUGH ANONYMOUS COMPLAINTS, DEEMED THE LYRICS TO BE "HATE SPEECH" EVEN THOUGH THE PLAINTIFF IS A MEMBER OF THE LGBTQ COMMUNITY. IN JUNE 2025, THE SCHOOL AGREED TO PERMANENTLY EXPUNGE O.J.'S RECORD, ADOPT A NEW FIRST AMENDMENT POLICY, AND PAY \$70,000. THIS LAWSUIT FURTHERED FIRE'S MISSION TO PROTECT THE RIGHT OF PUBLIC HIGH SCHOOL STUDENTS TO EXPRESS THEMSELVES ONLINE, ON THEIR OWN TIME, OUTSIDE OF SCHOOL, ESPECIALLY WHERE THEIR ARTISTIC EXPRESSION IS UNRELATED TO AND DOES NOT DISRUPT SCHOOL.

9. D.A. V. TRI COUNTY AREA SCHOOLS, CASE NO. 1:23-423 (6TH CIR.): FIRE REPRESENTS TWO MIDDLE-SCHOOL STUDENTS IN MICHIGAN IN A LAWSUIT CHALLENGING THEIR PUBLIC SCHOOL'S VIEWPOINT-DISCRIMINATORY BAN ON "LET'S GO BRANDON" APPAREL AND ITS DRESS CODE THAT BANS CLOTHING "CALL[ING] UNDUE ATTENTION" TO THE STUDENT. SCHOOL OFFICIALS ORDERED THE STUDENTS TO REMOVE SWEATSHIRTS WITH THE PHRASE "LET'S GO BRANDON," A WELL-KNOWN, NON-PROFANE, ANTI-PRESIDENT BIDEN SLOGAN, WHILE ALLOWING OTHER STUDENTS TO WEAR APPAREL WITH DIFFERENT POLITICAL MESSAGES, INCLUDING GAY-PRIDE-THEMED HOODIES. IN AUGUST 2024, THE DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN UPHELD THE SCHOOL DISTRICT'S CENSORSHIP OF "LET'S GO BRANDON" APPAREL, A DECISION FIRE APPEALED IN DECEMBER 2024. IN JUNE 2025, THE 6TH CIRCUIT HEARD ORAL ARGUMENTS, AND FIRE NOW AWAITS THE COURT'S DECISION. THIS LITIGATION FURTHERS FIRE'S MISSION TO PROTECT STUDENT SPEECH IN K-12, ESPECIALLY CORE POLITICAL SPEECH, AND PREVENT SCHOOLS FROM ENGAGING IN VIEWPOINT DISCRIMINATION.

10. I.P. V. TULLAHOMA CITY SCHOOLS, CASE NO. 4:23-CV-26 (E.D. TENN.): FIRE REPRESENTS A STUDENT CHALLENGING HIS SUSPENSION FOR IMAGES HE POSTED ON HIS PERSONAL INSTAGRAM MOCKING HIS HIGH SCHOOL PRINCIPAL. ALTHOUGH THE POSTS DID NOT DISRUPT SCHOOL, PRINCIPAL JASON QUICK AND ASSISTANT PRINCIPAL CRUTCHFIELD SLAPPED THE STUDENT WITH A THREE-DAY, OUT-OF-SCHOOL SUSPENSION, RELYING ON THE SCHOOL'S SOCIAL MEDIA POLICIES, INCLUDING ONE PROHIBITING STUDENTS FROM POSTS THAT "EMBARRASS," "DISCREDIT," OR "HUMILIATE" ANOTHER STUDENT OR SCHOOL STAFF. AFTER FIRE MOVED FOR A PRELIMINARY INJUNCTION TO REMOVE THE SUSPENSION FROM THE STUDENT'S RECORD AND TO HALT ENFORCEMENT OF THE SOCIAL MEDIA POLICIES, THE SCHOOL DISTRICT VOLUNTARILY REMOVED THE CHALLENGED POLICIES FROM ITS STUDENT HANDBOOK. THE CASE IS SET FOR TRIAL IN JANUARY 2026 AS TO REMAINING ISSUES. THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHTS OF GRADE-SCHOOL STUDENTS TO ENGAGE IN ONLINE PARODY AND EXPRESSION, EVEN WHEN CRITICIZING THEIR SCHOOL.

11. SPECTRUM WT V. WENDLER, CASE NO. 23-10994 (5TH CIR.): FIRE REPRESENTS SPECTRUM WT, AN LGBTQ+ STUDENT ORGANIZATION AT WEST TEXAS A&M, ALONG WITH ITS STUDENT LEADERS, BARRETT "BEAR" BRIGHT AND LAUREN "LAUR" STOVALL IN A CHALLENGE TO WEST TEXAS A&M'S PRESIDENT'S CANCELING OF THE GROUP'S DRAG SHOW. PRESIDENT WALTER WENDLER DENOUNCED DRAG AS "SLAPSTICK" INTENDED TO "DENIGRATE AND DEMEAN WOMEN" AND DECLARED HE WOULD NOT CONDONE SUCH SPEECH, "EVEN WHEN THE LAW OF THE LAND APPEARS TO REQUIRE IT." AFTER THE DISTRICT COURT DENIED THE STUDENTS' MOTION FOR A PRELIMINARY INJUNCTION AND DISMISSED THE DAMAGES CLAIM AGAINST

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PRESIDENT WENDLER, THE STUDENTS APPEALED TO THE U.S. COURT OF APPEALS FOR THE FIFTH CIRCUIT, WHICH HEARD ORAL ARGUMENT IN APRIL 2024. AS OF JULY 2025, FIRE AWAITS THE FIFTH CIRCUIT'S DECISION. THIS LAWSUIT FURTHERS FIRE'S MISSION BY DEFENDING STUDENTS' RIGHT TO FREE EXPRESSION ON COLLEGE CAMPUSES.

12. BOREN V. GADWA, NO. 50604-2023 (IDAHO): FIRE IS REPRESENTING GARY GADWA IN THIS APPEAL FROM THE DISMISSAL OF A DEFAMATION SUIT. GADWA VOCALLY OPPOSED A WEALTHY LANDOWNER'S APPLICATION FOR AN AIRSTRIP ON HIS 480-ACRE RANCH IN THE SAWTOOTH NATIONAL RECREATION AREA BECAUSE HE BELIEVED THE AIRSTRIP WAS UNNECESSARY AND WOULD MAR THE AREA'S SCENIC VALUE. ALTHOUGH THE COUNTY GRANTED THE PERMIT, BOREN NEVERTHELESS SUED GADWA AND OTHER IDAHOANS FOR SPEAKING OUT AGAINST HIM. AFTER THE IDAHO TRIAL COURT CORRECTLY DISMISSED BOREN'S LAWSUIT, RECOGNIZING THE THREAT THE DEFAMATION SUIT POSED TO FREE EXPRESSION, BOREN APPEALED TO THE IDAHO SUPREME COURT. THIS CASE FURTHERS FIRE'S MISSION BY DEFENDING AGAINST ATTEMPTS TO INTIMIDATE CRITICS INTO SILENCE WITH STRATEGIC LAWSUITS AGAINST PUBLIC PARTICIPATION.

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

14. PALSGAARD V. CHRISTIAN, CASE 1:23-CV-01228-SAB (E.D. CAL.): FIRE REPRESENTED SIX TENURED PROFESSORS IN THIS FIRST AMENDMENT CHALLENGE TO CALIFORNIA COMMUNITY COLLEGE'S DIVERSITY, EQUITY, INCLUSION, AND ACCESSIBILITY (DEIA) REGULATIONS, WHICH REQUIRE ALL COMMUNITY COLLEGE PROFESSORS TO INCORPORATE THE STATE'S VIEWS ON DEIA INTO THEIR TEACHING. IN JANUARY 2025, THE DISTRICT COURT RULED IN FAVOR OF THE CALIFORNIA COMMUNITY COLLEGE DISTRICT ON GROUNDS THE LAW DID NOT REACH THE PROFESSORS' INTENDED EXPRESSION AND THERE WAS NO APPEAL TO THIS RULING THAT THE CHALLENGED PROVISIONS COULD NOT APPLY TO THE PROFESSORS' DETRIMENT. THIS CASE FURTHERED FIRE'S MISSION BY PROTECTING THE FIRST AMENDMENT RIGHTS OF PUBLIC UNIVERSITY FACULTY, INCLUDING THE RIGHT TO NOT BE COMPELLED TO SPEAK.

15. DUBASH V. CITY OF HOUSTON, ET AL., CASE 4:23-CV-03556 (5TH CIR.): FIRE AND THE UNIVERSITY OF TEXAS'S LAW AND RELIGION CLINIC REPRESENT ANIMAL-RIGHTS ADVOCATES, DARAIUS DUBASH AND FARAZ HARSINI, WHO PEACEFULLY SHOW DOCUMENTARY FOOTAGE OF INDUSTRIAL ANIMAL PRACTICES ON HAND-HELD SCREENS TO PASSERSBY IN DISCOVERY GREEN PARK. THREE TIMES, HOUSTON OFFICIALS AND THE GROUP THAT RUNS THE PUBLIC PARK KICKED DUBASH AND HARSINI OUT OF THE PARK, DESPITE ALLOWING OTHER GROUPS TO DEMONSTRATE IN DISCOVERY GREEN OVER RECENT YEARS. ON THE FOURTH TIME, HOUSTON POLICE HANDCUFFED AND ARRESTED DUBASH BECAUSE THEY AND PARK STAFF FOUND THE DOCUMENTARY FOOTAGE "OFFENSIVE." AFTER AN UNFAVORABLE RULING FROM THE U.S. DISTRICT COURT FOR THE SOUTHERN DISTRICT OF TEXAS, FIRE APPEALED TO THE FIFTH CIRCUIT. THIS CASE FURTHERS FIRE'S MISSION

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BY PROTECTING THE FIRST AMENDMENT RIGHT OF CITIZENS TO PEACEFULLY PROTEST AND EXPRESS THEIR POLITICAL OPINIONS IN A PUBLIC PARK.			

16. GIBBONS V. PHIPPS, CASE 2:23-CV-00138 (E.D. TENN.): FIRE REPRESENTS JOSHUA GIBBONS IN THIS LAWSUIT AGAINST THE CITY OF KINGSPORT, ITS OFFICIALS, AND POLICE OFFICERS FOR ARRESTING HIM IN RETALIATION FOR CONSTITUTIONALLY PROTECTED EXPRESSION. GIBBONS IS A FREQUENT CRITIC OF THE KINGSPORT POLICE DEPARTMENT, RECORDING POLICE OFFICERS AND EXPOSING THEIR MISCONDUCT ON HIS YOUTUBE CHANNEL. AFTER GIBBONS POSTED A VIDEO SHOWING A POLICE OFFICER SPEEDING IN HIS CRUISER, THE KINGSPORT POLICE DEPARTMENT, WITH THE BLESSING OF ITS SENIOR LEADERSHIP, SENT EIGHT, HEAVILY ARMED OFFICERS TO ARREST HIM IN A PRE-DAWN RAID IN OCTOBER 2022 FOR ALLEGED SPEEDING, UNLAWFUL USE OF A CELL PHONE WHILE DRIVING, AND DISORDERLY CONDUCT. THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING AMERICANS' FIRST AMENDMENT RIGHTS TO CRITICIZE PUBLIC OFFICIALS ONLINE.

17. ZOULEK V. HASS, CASE 2:24-CV-00031 (D. UTAH): FIRE IS PARTNERING WITH DAVIS, WRIGHT TREMAINE LLP TO CHALLENGE THE CONSTITUTIONALITY OF UTAH'S LATEST SOCIAL MEDIA AGE-VERIFICATION LAW, WHICH TAKES EFFECT OCTOBER 1, 2024. THE UTAH MINOR PROTECTION IN SOCIAL MEDIA ACT REQUIRES EVERY SOCIAL MEDIA USER TO VERIFY THEIR AGE OR ELSE BE RESTRICTED TO A VERSION OF SOCIAL MEDIA THAT ESSENTIALLY MAKES THEM AND THEIR SPEECH INVISIBLE TO ANY USER TO WHOM THEY ARE NOT ALREADY CONNECTED. PLAINTIFFS ARE TEENS WHO USE SOCIAL MEDIA, THEIR PARENTS, ADULTS WHO ESCAPED ABUSIVE HOMES AND USE SOCIAL NETWORKS TO HELP YOUNG PEOPLE IN SIMILAR CIRCUMSTANCES, AND A NONPROFIT ORGANIZATION THAT USES SOCIAL MEDIA TO TEACH TEENS ABOUT ENVIRONMENTAL SCIENCE AND ADVOCACY. IN SEPTEMBER 2024, THE DISTRICT OF UTAH GRANTED THE PRELIMINARY INJUNCTION, AND THE CASE IS CURRENTLY STAYED, PENDING THE OUTCOME OF THE APPEAL IN NETCHOICE V. BROWN, AFTER WHICH FIRE PLANS TO FILE AN AMENDED COMPLAINT. THIS LITIGATION FURTHERS FIRE'S MISSION BY FIGHTING AGAINST LAWS THAT SEEK TO REGULATE AND CHILL THE ONLINE SPEECH OF BOTH ADULTS AND MINORS.

18. NETCHOICE V. BONTA, CASE NO. 5:22-CV-08861-BLF (9TH CIR.): FIRE IS PARTNERING WITH DAVIS WRIGHT TREMAINE, LLP TO CHALLENGE THE CONSTITUTIONALITY OF THE CALIFORNIA AGE-APPROPRIATE DESIGN CODE ACT. THE LAW REQUIRES EVERY ONLINE PLATFORM TO COMPLETE AND REGULARLY REVIEW A DATA PROTECTION IMPACT ASSESSMENT TO DETERMINE WHETHER THE PLATFORM'S CONTENT, ALGORITHMS, AND USE OF MINORS' DATA MIGHT BE "DETRIMENTAL" TO MINORS. IF THE PLATFORM IDENTIFIES ANY RISK OF "MATERIAL DETRIMENT" TO MINORS, IT MUST CREATE A PLAN TO MITIGATE OR ELIMINATE THE RISK BEFORE CHILDREN CAN ACCESS THE PLATFORM. THE LAW ALSO IMPOSES NUMEROUS TRANSPARENCY AND REPORTING REQUIREMENTS ON PLATFORMS. IN MARCH 2025, THE NINTH CIRCUIT GRANTED NETCHOICE'S REQUEST FOR A PRELIMINARY INJUNCTION AGAINST THE CAADCA. THIS LITIGATION FURTHERS FIRE'S MISSION BY FIGHTING AGAINST LAWS THAT SEEK TO REGULATE AND CHILL THE ONLINE SPEECH OF BOTH ADULTS AND MINORS.

19. GRAY V. CITY OF ALPHARETTA, GA, CASE 1:23-CV-00463-MLB (N.D. GA.): FIRE REPRESENTS JEFF GRAY IN THIS FEDERAL LAWSUIT CHALLENGING HIS ARREST FOR HOLDING A "GOD BLESS THE HOMELESS VETS" SIGN OUTSIDE ALPHARETTA CITY HALL TO RAISE AWARENESS OF THE PLIGHT OF HOMELESS VETERANS. WITHIN MINUTES OF GRAY ARRIVING AT CITY HALL, LT. ARICK FURR, ORDERED GRAY TO LEAVE BECAUSE "PANHANDLING" WAS ILLEGAL AND HOLDING THE SIGN WAS ITSELF "PANHANDLING." WHEN GRAY REFUSED TO LEAVE AND RECORDED

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THE ENCOUNTER, LT. FURR DETAINED GRAY AND DEMANDED HIS IDENTIFICATION. GRAY REFUSED AND LT. FURR PLACED GRAY IN HANDCUFFS, SEARCHED HIM, AND TURNED OFF HIS CAMERA. IN JANUARY 2023, FIRE SUED ON GRAY'S BEHALF TO VINDICATE HIS CONSTITUTIONAL RIGHTS AND END ALPHARETTA'S UNWRITTEN BAN ON "PANHANDLING." IN JULY 2024, THE CITY OF ALPHARETTA SETTLED THE CASE, AGREEING TO (1) PROHIBIT ITS POLICE OFFICERS FROM TELLING PEOPLE THAT PANHANDLING IS BANNED; (2) SUBJECT OFFICERS TO DISCIPLINARY ACTION FOR VIOLATING FIRST AMENDMENT RIGHTS, (3) PROVIDE TRAINING TO OFFICERS ON THE FIRST AMENDMENT; AND (4) PAY \$55,000 IN DAMAGES AND ATTORNEYS FEES. THIS CASE FURTHERED FIRE'S MISSION BY PROTECTING THE RIGHT TO SPEAK IN PUBLIC AREAS, THE RIGHT TO ENGAGE IN ANONYMOUS EXPRESSION, AND THE RIGHT TO RECORD POLICE OFFICERS.

20. ADAMS V. GULLEY, NO. CCH-24-587004 (S.F. SUPER. CT.): FIRE DEFENDED PENNSYLVANIA RESIDENT AMY GULLEY AGAINST A CIVIL-HARASSMENT RESTRAINING ORDER AND STRATEGIC LAWSUIT AGAINST PUBLIC PARTICIPATION BROUGHT BY A BRITISH EXPAT LIVING IN CALIFORNIA TO SUPPRESS GULLEY'S PUBLIC CRITICISM OF HER EFFORTS TO INTERVENE IN A FAMOUS TRIAL OF A BRITISH NURSE FOUND GUILTY OF COMMITTING INFANTICIDE. FIRE CHALLENGED THE CIVIL-HARASSMENT RESTRAINING ORDER AS A PRIOR RESTRAINT. IN SEPTEMBER 2024, THE COURT HELD A HEARING, ULTIMATELY GRANTING THE MOTION TO QUASH. AFTER 115 DAYS, THE PRIOR RESTRAINT WAS DISSOLVED. THIS CASE FURTHERED FIRE'S MISSION BY DEFENDING AGAINST SLAPPS AND SEEKING TO CURB THE USE OF RESTRAINING ORDERS TO SILENCE CRITICISM.

21. HOGARTH V. BRINSON BELL, CASE 5:24-CV-481 (E.D.N.C.): WE REPRESENT SUSAN HOGARTH, A REGISTERED VOTER IN WAKE COUNTY, NORTH CAROLINA, IN THIS CHALLENGE TO THE STATE'S BAN ON "BALLOT SELFIES." THE STATE BOARD OF ELECTIONS THREATENED TO CRIMINALLY PROSECUTE SUSAN AFTER SHE POSTED A "SELFIE" WITH HER COMPLETED BALLOT ON SOCIAL MEDIA TO PROMOTE HER CHOSEN CANDIDATES AND ENCOURAGE OTHERS TO VOTE. FOLLOWING ORAL ARGUMENTS ON OUR PRELIMINARY INJUNCTION MOTION, THE WAKE COUNTY DISTRICT ATTORNEY AGREED TO A CONSENT ORDER, WHICH THE COURT ENTERED, PREVENTING ANY PROSECUTION OF HOGARTH FOR BALLOT SELFIES WHILE THE CASE IS PENDING. THE PARTIES HAVE FULLY BRIEFED CROSS MOTIONS FOR JUDGMENT ON THE PLEADINGS, AND WE AWAIT A RULING ON THE MOTION. THIS CASE FURTHERS FIRE'S MISSION BY DEFENDING POLITICAL EXPRESSION AT THE BALLOT BOX, ENSURING THAT VOTERS REMAIN FREE TO SHARE THEIR VOICES AND CIVIC PARTICIPATION WITHOUT FEAR OF CRIMINAL PUNISHMENT.

22. STUDENTS ENGAGED IN ADVANCING TEXAS V. PAXTON, CASE 1:24-CV-00945 (W.D. TEX.): WE REPRESENT VARIOUS SOCIAL MEDIA USERS IN A CHALLENGE TO TEXAS'S SCOPE ACT, WHICH UNCONSTITUTIONALLY REQUIRES PLATFORMS TO ASK FOR AND REGISTER THEIR USERS' AGES AND FOR CERTAIN PLATFORMS TO VERIFY THEM. THE LAW ALSO MANDATES DIGITAL SERVICE PROVIDERS TO PREVENT MINORS FROM BEING EXPOSED TO "HARMFUL MATERIAL," BROADLY DEFINED TO INCLUDE CONTENT THAT "PROMOTES, GLORIFIES, OR FACILITATES" BEHAVIORS LIKE SUICIDE, DRUG ABUSE, BULLYING, HARASSMENT, OR SEXUAL EXPLOITATION. THIS OVERLY BROAD AND VAGUE DEFINITION IS LIKELY TO CAUSE PLATFORMS TO CENSOR DISCUSSIONS ON THESE IMPORTANT TOPICS TO AVOID PENALTIES. IN FEBRUARY 2025, THE DISTRICT COURT GRANTED A PARTIAL PRELIMINARY INJUNCTION, ENJOINING THE STATE FROM ENFORCING THE LAW'S MONITORING-AND-FILTERING REQUIREMENTS. AS OF JULY 2025, FIRE IS PREPARING TO LITIGATE TEXAS' APPEAL TO THE FIFTH CIRCUIT. THIS LITIGATION FURTHERS FIRE'S MISSION BY PROTECTING ONLINE DISCOURSE FROM SWEEPING CENSORSHIP, PREVENTING THE GOVERNMENT FROM SILENCING VITAL

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CONVERSATIONS ABOUT CONTROVERSIAL ISSUES UNDER THE GUISE OF "PROTECTING" MINORS.			

23. MASTRIANO V. GREGORY, CASE 5:24-CV-00567-F (W.D. OKLA.): WE ARE DEFENDING MILITARY HISTORIAN JAMES P. GREGORY JR. AGAINST A DEFAMATION SUIT FILED BY PENNSYLVANIA POLITICIAN DOUGLAS MASTRIANO. THE SUIT STEMS FROM GREGORY'S CRITICISM OF MASTRIANO'S ACADEMIC SCHOLARSHIP. IN THIS TEXTBOOK STRATEGIC LAWSUIT AGAINST PUBLIC PARTICIPATION (SLAPP), MASTRIANO ALSO BRINGS FEDERAL RICO AND ANTITRUST CLAIMS. WE'RE MOVING TO DISMISS THE LAWSUIT AND ARE SEEKING SANCTIONS AGAINST MASTRIANO FOR FILING A SLAPP. THIS CASE FURTHERS FIRE'S MISSION BY STANDING UP AGAINST ABUSIVE LAWSUITS THAT SEEK TO SILENCE CRITICS, PROTECTING SCHOLARS, JOURNALISTS, AND CITIZENS FROM COSTLY INTIMIDATION TACTICS DESIGNED TO CHILL SPEECH.

24. MASSIE V. CITY OF SURPRISE, AZ, CASE 2:24-CV-02276 (D. ARIZ.): WE REPRESENT CITY OF SURPRISE, ARIZONA, RESIDENTS REBEKAH MASSIE AND QUINTUS SCHULZKE. DURING A CITY COUNCIL MEETING, MASSIE CRITICIZED A PROPOSED PAY RAISE FOR THE CITY ATTORNEY. THE MAYOR INTERRUPTED HER, CITING A CITY POLICY BANNING "COMPLAINTS" ABOUT CITY EMPLOYEES DURING CITY COUNCIL MEETINGS AND WARNED HER ABOUT "ATTACKING THE CITY ATTORNEY PERSONALLY." AFTER MASSIE ASSERTED HER FIRST AMENDMENT RIGHTS, MAYOR HALL ORDERED POLICE TO REMOVE HER. MASSIE WAS DETAINED AND ARRESTED IN FRONT OF HER TEN-YEAR-OLD DAUGHTER. FOLLOWING OUR LAWSUIT CHALLENGING MASSIE'S ARREST AND THE POLICY, THE CITY REPEALED THE POLICY. ON OCTOBER 23, 2024, MASSIE'S CRIMINAL CHARGES WERE DISMISSED WITH PREJUDICE. WE AMENDED THE COMPLAINT TO ADD STATE LAW CLAIMS TO HOLD THE CITY, MAYOR, AND ARRESTING OFFICER FULLY ACCOUNTABLE FOR VIOLATING MASSIE'S FIRST AND FOURTH AMENDMENT RIGHTS. AS OF JULY 2025, FIRE IS AWAITING THE COURT'S RULING ON THE CITY'S MOTION TO DISMISS. THIS CASE FURTHERS FIRE'S MISSION BY HOLDING GOVERNMENT OFFICIALS ACCOUNTABLE FOR SILENCING CRITICS AT PUBLIC MEETINGS, REAFFIRMING THAT CITIZENS MUST REMAIN FREE TO CHALLENGE THEIR LEADERS WITHOUT FEAR OF ARREST OR RETALIATION.

25. RIENZIE V. HAALAND, CASE 0:24-CV-00266 (D. WYOM.): IN DECEMBER 2024, FIRE FILED A LAWSUIT ON BEHALF OF ALEX RIENZIE, CONNOR BURKESMITH, AND THE NATIONAL PRESS PHOTOGRAPHERS ASSOCIATION (WHICH REPRESENTS APPROXIMATELY 5,000 VISUAL JOURNALISTS), SEEKING TO BLOCK THE NATIONAL PARK SERVICE FROM ENFORCING ITS PERMIT AND FEE REQUIREMENTS FOR FILMING ON FEDERAL LANDS, INCLUDING IN PLACES THE PUBLIC IS OTHERWISE LAWFULLY ENTITLED TO ENTER. THE DAY AFTER THE FILING, A LONG-GESTATING REPEAL OF THE LAW FINALLY PASSED, YIELDING EFFECTIVELY THE SAME RELIEF SOUGHT IN THE LAWSUIT. THIS CASE FURTHERED FIRE'S MISSION BY PROTECTING THE ABILITY OF JOURNALISTS AND CREATORS TO RECORD AND SHARE INFORMATION OBTAINED IN PUBLIC SPACES, ENSURING THAT THE GOVERNMENT CANNOT RESTRICT LAWFUL NEWSGATHERING AND DOCUMENTATION THROUGH UNCONSTITUTIONAL PERMITTING SCHEMES.

26. JENSEN V. BROWN, CASE 23-2545 (9TH CIR.): FIRE REPRESENTED LARS JENSEN, A MATH PROFESSOR AT TRUCKEE MEADOWS COMMUNITY COLLEGE IN NEVADA, FOR THE LIMITED PURPOSE OF PRESENTING ORAL ARGUMENT IN HIS FEDERAL APPEAL. JENSEN SUED AFTER ADMINISTRATORS PUNISHED HIM FOR DISTRIBUTING HANDOUTS CRITICAL OF HIS COLLEGE'S ACADEMIC STANDARDS TO COLLEAGUES DURING A BREAK AT A PROFESSIONAL DEVELOPMENT SESSION. DUE TO THE HANDOUTS, JENSEN RECEIVED UNSATISFACTORY PERFORMANCE EVALUATIONS,

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AND ADMINISTRATORS SOUGHT TO TERMINATE HIS EMPLOYMENT. JENSEN KEPT HIS JOB BUT SUED, SEEKING AN ORDER THAT THE COLLEGE EXPUNGE THE NEGATIVE RECORDS FROM HIS EMPLOYMENT FILE AND CHANGE HIS PERFORMANCE EVALUATIONS TO "EXCELLENT." IN NOVEMBER 2024, FIRE TOOK OVER FOR PRIOR COUNSEL AND ARGUED JENSEN'S CASE BEFORE THE U.S. COURT OF APPEALS FOR THE NINTH CIRCUIT. IN MARCH 2025, THE NINTH CIRCUIT RULED IN JENSEN'S FAVOR, HOLDING HE PLEADED A VIABLE FIRST AMENDMENT CLAIM AND THAT THE ADMINISTRATORS COULD NOT SHOW, AT THE MOTION TO DISMISS STAGE, THAT THEIR INTERESTS OUTWEIGHED JENSEN'S. THE COURT ALSO HELD JENSEN'S FIRST AMENDMENT RIGHTS WERE CLEARLY ESTABLISHED AND THAT THE ADMINISTRATORS WERE, THEREFORE, NOT ENTITLED TO QUALIFIED IMMUNITY AT THE MOTION TO DISMISS STAGE. THIS CASE FURTHERED FIRE'S MISSION BY FIGHTING TO PROTECT THE RIGHT OF FACULTY TO CRITICIZE INSTITUTIONAL POLICIES, REINFORCING THAT ACADEMIC FREEDOM AND DISSENTING SPEECH ARE PROTECTED UNDER THE FIRST AMENDMENT.

27. FIRST AMENDMENT COALITION V. CHIU, CASE 3:24-CV-08343 (N.D. CA.): FIRE IS CHALLENGING CALIFORNIA'S STATUTE THAT PROHIBITS ANY PERSON OR ENTITY FROM PUBLISHING A SEALED ARREST REPORT OR SHARING ANY INFORMATION "RELATING TO" THE INCIDENT REPORT AND ALLOWS THE STATE'S ATTORNEY GENERAL, DISTRICT ATTORNEYS, AND CITY ATTORNEYS TO IMPOSE FINANCIAL PENALTIES ON ANY PERSON WHO SHARES THAT INFORMATION. IN THE FALL OF 2024, THE CITY ATTORNEY OF SAN FRANCISCO SENT THREE LETTERS DEMANDING THAT A JOURNALIST AND HIS WEBSITE HOST, SUBSTACK, REMOVE REPORTING ON AN ARREST REPORT DOCUMENTING THE ARREST OF A CONTROVERSIAL TECH CEO. THE STATUTE AND SAN FRANCISCO'S THREATS TO ENFORCE IT CHILLED THE SPEECH OF THE FIRST AMENDMENT COALITION (FAC) AND PROF. EUGENE VOLOKH. FAC AND VOLOKH FREQUENTLY COMMENT ON CENSORSHIP THREATS LIKE THOSE POSED BY SAN FRANCISCO AND THE EXECUTIVE, BUT THE STATUTE PROHIBITED THEM FROM DISCUSSING ANYTHING "RELATING TO" THE ARREST REPORT, INFORMATION THAT WAS ALREADY IN THE PUBLIC DOMAIN. SO, IN NOVEMBER 2024, FIRE SUED CALIFORNIA'S ATTORNEY GENERAL AND THE SAN FRANCISCO CITY ATTORNEY TO PREVENT THEM FROM ENFORCING THE STATUTE. IN DECEMBER 2024, CALIFORNIA'S ATTORNEY GENERAL AND THE SAN FRANCISCO CITY ATTORNEY AGREED TO A COURT ORDER PROHIBITING ENFORCEMENT OF THE LAW WHILE THE LAWSUIT IS PENDING. THIS CASE FURTHERS FIRE'S MISSION BY ENSURING JOURNALISTS AND COMMENTATORS CAN PUBLISH TRUTHFUL INFORMATION ABOUT MATTERS OF PUBLIC CONCERN, PROTECTING AGAINST GOVERNMENT ATTEMPTS TO SUPPRESS SPEECH ALREADY IN THE PUBLIC DOMAIN.

28. TRUMP V. SELZER, CASE CVCV069420 (S.D. IOWA): AFTER IOWA POLLSTER J. ANN SELZER PUT OUT AN INACCURATE POLL DAYS BEFORE THE NOVEMBER PRESIDENTIAL ELECTION PREDICTING KAMALA HARRIS WOULD HANDILY WIN THE STATE, PRESIDENT DONALD TRUMP FILED A PUNITIVE LAWSUIT AGAINST HER AND THE DES MOINES REGISTER, ARGUING THAT PUBLISHING A POLL PREDICTING HARRIS IN THE LEAD AMOUNTED TO "CONSUMER FRAUD." TRUMP SEEKS TRIPLE MONETARY DAMAGES AND AN INJUNCTION AGAINST FUTURE "DECEPTIVE" POLLS. FIRE CAME TO SELZER'S DEFENSE, PROVIDING HER FREE LEGAL REPRESENTATION, THUS HELPING MITIGATE THE HARM OF SLAPPS (STRATEGIC LAWSUITS AGAINST PUBLIC PARTICIPATION) BY TAKING SELZER'S NEED TO PAY ATTORNEYS' FEES OFF THE TABLE (THE EFFECTIVE DATE OF IOWA'S ANTI-SLAPP STATUTE POST-DATED THE LAWSUIT). THIS CASE FURTHERS FIRE'S MISSION BY PROTECTING JOURNALISTS AND POLLSTERS FROM RETALIATORY LAWSUITS, AFFIRMING THAT POLITICAL FIGURES, NO MATTER HOW PROMINENT, CANNOT WEAPONIZE THE COURTS TO PUNISH UNFAVORABLE REPORTING.

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29. DONNELLY V. DES MOINES REGISTER, ET AL., CASE 4:25-CV-00150 (S.D. IOWA): THIS CASE FILED BY "CENTER FOR AMERICAN RIGHTS" IS A TAGALONG PUTATIVE CLASS ACTION AGAINST SELZER AND THE DES MOINES REGISTER. IN THIS SUIT, PLAINTIFF DENNIS DONNELLY CLAIMS HE AND EVERY SUBSCRIBER TO THE REGISTER IS ENTITLED TO A REFUND OF THEIR SUBSCRIPTION FEES, ARGUING THAT NEWSPAPERS CAN BE LIABLE IF POLLS DON'T MATCH LATER RESULTS, AND THAT READERS CAN HOLD JOURNALISTS AND POLLSTERS LIABLE FOR "PROFESSIONAL MALPRACTICE." AS WITH TRUMP'S SUIT, THIS IS A SLAPP IN WHICH FIRE IS PROVIDING SELZER LEGAL REPRESENTATION. THIS CASE FURTHERS FIRE'S MISSION BY RESISTING ATTEMPTS TO HOLD JOURNALISTS UNJUSTLY LIABLE FOR THEIR COVERAGE OF ELECTIONS, ENSURING THAT NEWS OUTLETS AND POLLSTERS REMAIN FREE TO INFORM THE PUBLIC WITHOUT FEAR OF RETALIATORY LITIGATION.

30. LUTTRELL V. CITY OF GERMANTOWN, TN, CASE 2:25-CV-02153 (W.D. TENN.): FIRE REPRESENTED ALEXIS LUTTRELL, A GERMANTOWN, TENNESSEE, RESIDENT WHO INSTALLED LARGER-THAN-LIFE LAWN SKELETONS AT HER HOME FOR HALLOWEEN, THEN REDECORATED THEM FOR DIFFERENT ENSUING HOLIDAYS, EARNING A CITATION FROM GERMANTOWN FOR VIOLATING AN ORDINANCE PROHIBITING DISPLAYS ON RESIDENTS'S PRIVATE PROPERTY MORE THAN 45 DAYS BEFORE OR 30 DAYS AFTER THE "INTENDED" HOLIDAY. FIRE CHALLENGED THE ORDINANCE IN FEDERAL COURT AS A VIEWPOINT-DISCRIMINATORY, CONTENT-BASED, AND VAGUE REGULATION THAT VIOLATES LUTTRELL'S AND OTHER RESIDENTS' FIRST AMENDMENT RIGHTS. IN THE WEEKS AFTER FIRE FILED THIS LAWSUIT, GERMANTOWN DISMISSED LUTTRELL'S CITATION, INTRODUCED THE POTENTIAL REPEAL OF THE ORDINANCE AT ITS TOWN BOARD MEETING, AND AGREED TO NOT ENFORCE THE ORDINANCE WHILE IT CONSIDERS REPEAL. THE CITY ALSO AGREED TO PAY \$24,999, THE MAXIMUM AMOUNT THE MAYOR CAN AUTHORIZE UNILATERALLY, TO FULLY SETTLE THE CASE. THIS CASE FURTHERED FIRE'S MISSION BY DEFENDING CITIZENS' RIGHTS TO EXPRESS THEMSELVES CREATIVELY ON THEIR OWN PROPERTY, PREVENTING THE GOVERNMENT FROM IMPOSING VAGUE AND CONTENT-BASED RESTRICTIONS ON PRIVATE EXPRESSION.

31. TEXAS A&M QUEER EMPOWERMENT COUNCIL V. MAHOMES, CASE 4:25-CV-00992 (S.D. TEX.): IN FEBRUARY 2025, THE TEXAS A&M UNIVERSITY SYSTEM BOARD OF DIRECTORS ADOPTED A VIEWPOINT-BASED RESOLUTION BANNING DRAG SHOWS ON ALL 11 A&M CAMPUSES. IN MARCH, FIRE FILED A LAWSUIT ON BEHALF OF LGBTQ+ STUDENT GROUP QUEER EMPOWERMENT COUNCIL, SEEKING A TEMPORARY RESTRAINING ORDER AND PRELIMINARY INJUNCTION AGAINST THE RESOLUTION TO ENSURE THE GROUP'S MARCH 27 PRODUCTION OF ITS ANNUAL PAGEANT, DRAGGIELAND, COULD GO ON AS PLANNED. THE COURT HEARD ORAL ARGUMENT ON THE MOTION IN MARCH AND, THAT SAME MONTH, GRANTED A PRELIMINARY INJUNCTION BLOCKING ENFORCEMENT OF THE DRAG BAN, EXPLAINING THAT THE FIRST AMENDMENT'S PROTECTION FOR SPEECH WAS PARTICULARLY IMPORTANT IN LIGHT OF "EFFORTS FROM ALL SIDES OF THE POLITICAL SPECTRUM TO DISRUPT OR PREVENT STUDENTS, FACULTY, AND OTHERS FROM EXPRESSING OPINIONS AND SPEECH" THEY VIEW AS "OFFENSIVE OR WRONG." DRAGGIELAND WENT FORWARD AS PLANNED. THIS CASE FURTHERED FIRE'S MISSION BY ENSURING STUDENTS CAN HOST EXPRESSIVE EVENTS WITHOUT VIEWPOINT-BASED INTERFERENCE, AFFIRMING THAT EVEN CONTROVERSIAL PERFORMANCES ARE ENTITLED TO THE FULL PROTECTION OF THE FIRST AMENDMENT.

32. COBLE V. BALLENTINE, CASE P25-502 (N.C. COURT OF APPEALS): FIRE IS REPRESENTING CLAYTON BALLENTINE IN APPEALING A CIVIL NO-CONTACT ORDER PROHIBITING HIM FROM SPEAKING OR PUBLISHING THE NAME OF, OR MAKING "INFERENTIAL REFERENCES" TO BEVERLY COBLE, WHO HAD INDICATED HER

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INTENTION TO RUN FOR MAYOR OF THEIR TOWN PRIOR TO ISSUANCE OF THE ORDER. THIS CASE FURTHERS FIRE'S MISSION BY CHALLENGING PRIOR RESTRAINTS THAT PREVENT CITIZENS FROM DISCUSSING POLITICAL CANDIDATES, REINFORCING THAT THE GOVERNMENT CANNOT SILENCE SPEECH ABOUT THOSE SEEKING PUBLIC OFFICE.

FROM JULY 1, 2024 TO JUNE 30, 2025, FIRE PARTICIPATED AS AMICUS CURIAE IN THE FOLLOWING 40 CASES:

1. U.S. NEWS V. CHIU
2. KESTENBAUM V. HARVARD
3. LACKEY V. STINNIE
4. LEROY V. LIVINGSTON MANOR CENTRAL SCHOOL DISTRICT
5. UNIV. OF MD. STUDENTS FOR JUSTICE IN PALESTINE V. BD. OF REGENTS
6. NETCHOICE V. FITCH
7. ANDERSON V. TIKTOK
8. UVT STUDENTS FOR JUSTICE IN PALESTINE V. UNIVERSITY OF VERMONT
9. SPEECH FIRST V. WHITTEN
10. JOHNSON V. WATKINS
11. L.M. V. TOWN OF MIDDLEBOROUGH
12. BARRED BUSINESS V. KEMP
13. E.G. V. M.L - DEPUBLICATION REQUEST
14. CHARLIE KRATOVIL ADV. NEW BRUNSWICK POLICE CHIEF ANTHONY CAPUTO
15. TIKTOK V. GARLAND
16. SALAAM V. TRUMP
17. SULLIVAN V. TEXAS ETHICS COMM'N
18. NATIONAL FEDERATION OF THE BLIND OF TEXAS V. CITY OF ARLINGTON, TEXAS
19. HARVEY V. NETFLIX
20. UNIVERSITY AT BUFFALO YOUNG AMERICANS FOR FREEDOM V. UNIVERSITY AT BUFFALO STUDENT ASSOCIATION INC.
21. GEORGIA ASS'N OF CLUB EXECUTIVES, INC. V. STATE OF GEORGIA
22. MCCAULEY V. LONG
23. KHALIL V. TRUMP
24. HORWITZ V. U.S. DIST. CT.
25. PERKINS COIE V. EXECUTIVE OFFICE OF THE PRESIDENT
26. LIBBY V. FECTEAU
27. SHERZAD V. PETTIGREW
28. WILMERHALE V. EXECUTIVE OFFICE OF THE PRESIDENT
29. JENNER & BLOCK V. EXECUTIVE OFFICE OF THE PRESIDENT
30. ATLAS DATA PRIVACY CORP. V. DELVEPOINT ET AL.
31. SUSMAN GODFREY V. EXECUTIVE OFFICE OF THE PRESIDENT
32. AMERICAN ASSOCIATION OF UNIVERSITY PROFESSORS V. U.S. DEPARTMENT OF JUSTICE
33. OZTURK V. HYDE
34. GRANT V. TRIAL COURT OF THE COMMONWEALTH OF MASSACHUSETTS
35. NETCHOICE V. BROWN
36. WUOTI V. WINTERS
37. HARVARD V. U.S. DEP'T HEALTH & HUMAN SERVS.
38. U.S. V. LACEY
39. CROOKSHANKS V. ELIZABETH SCH. DIST.
40. GARCIA V. CHARACTER TECHNOLOGIES

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

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RESPONDER" LEGAL HELP AT NO COST TO FACULTY MEMBERS WHOSE NEED IS WITHIN THE PROGRAM'S MANDATE. WHETHER FACULTY FACE PUNISHMENT FROM THEIR PUBLIC INSTITUTIONS FOR THEIR INSTRUCTION, SCHOLARSHIP, OR SPEECH ON ISSUES OF PUBLIC CONCERN AS PRIVATE CITIZENS, FIRE'S FLDF STAFF QUICKLY REVIEW CONCERNS AND, WHERE NECESSARY AND APPROPRIATE, CONNECT FACULTY WITH EXPERIENCED ATTORNEYS NEARBY FOR ASSISTANCE. WHERE THESE REFERRALS ARE MADE, FLDF PAYS THE LAWYERS' FEES FOR INITIAL LEGAL WORK LIKE ADVISING ON POSSIBLE COURSES OF ACTION OR HELPING RESOLVE DISPUTES WITH THE INSTITUTION OR ADMINISTRATORS. SINCE ITS INCEPTION IN 2021, THE FLDF HAS REFERRED 75 CASES TO FLDF ATTORNEYS AND SECURED 46 VICTORIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
STRATEGIC PARTNERSHIPS: FIRE'S STRATEGIC PARTNERSHIPS PROGRAM INITIATES, CULTIVATES, AND MAINTAINS RELATIONSHIPS WITH FIRE'S GROWING LIST OF ALLIES. THROUGH THESE EFFORTS, WE MONITOR AND MAINTAIN OPPORTUNITIES TO ENHANCE OUR WORK BY COLLABORATING WITH A WIDE RANGE OF PARTNERS.
EXPENSES \$ 2,844,709. INCLUDING GRANTS OF \$ 142,924. REVENUE \$ 0.

CAMPUS RIGHTS ADVOCACY (CRA): FIRE CONTINUES TO PLACE A SPECIAL EMPHASIS ON DEFENDING THE INDIVIDUAL RIGHTS OF STUDENTS AND FACULTY MEMBERS ON CAMPUS, AND OUR CRA PROGRAM LEADS THESE EFFORTS. OUR EXPERT STAFF REVIEWS EVERY CASE SUBMISSION AND TAKES ACTION BY INTERVENING DIRECTLY WITH ADMINISTRATORS; USING FREEDOM OF INFORMATION ACT (FOIA) REQUESTS OR THREATS TO SCHOOLS' ACCREDITATION; APPLYING PUBLIC PRESSURE TO SCHOOLS TO REVERSE RIGHTS VIOLATIONS; AND WORKING WITH STUDENTS AND FACULTY WITH OTHER MEANS OF CREATIVE ADVOCACY. IN THE 2024-25 FISCAL YEAR, FIRE'S CRA TEAM SECURED 82 VICTORIES.
EXPENSES \$ 2,636,541. INCLUDING GRANTS OF \$ 879. REVENUE \$ 12,492.

LEGISLATIVE AND POLICY: FIRE'S LEGISLATIVE AND POLICY TEAM WORKS AT THE STATE AND FEDERAL LEVELS TO ADVOCATE ON BEHALF OF FREE SPEECH-FRIENDLY LEGISLATION AND AGAINST PROPOSED LAWS THAT WOULD RESTRICT SPEECH. THE TEAM PROPOSES MODEL LEGISLATION, TESTIFIES BEFORE STATE AND FEDERAL BODIES, MEETS WITH POLICYMAKERS TO PROVIDE LEGISLATIVE ANALYSIS, AND ISSUES PUBLIC COMMENTARY. IN THE FISCAL YEAR 2024-25, THEY SECURED 20 LEGISLATIVE VICTORIES IN 11 STATES, SHORING UP CAMPUS DUE PROCESS RIGHTS, DEFEATING RESTRICTIONS ON ONLINE EXPRESSION, AND MORE.
EXPENSES \$ 1,580,594. INCLUDING GRANTS OF \$ 510. REVENUE \$ 1,000.

PUBLIC ADVOCACY: FIRE'S PUBLIC ADVOCACY DEPARTMENT ENGAGES IN NON-LITIGATION ADVOCACY TO DEFEND AND PROMOTE EXPRESSIVE RIGHTS AND A STRONG CULTURE OF FREE EXPRESSION. OUR EXPERT STAFF REVIEWS EVERY CASE SUBMISSION AND TAKES ACTION BY INTERVENING DIRECTLY WITH GOVERNMENT OFFICIALS, WHILE ENGAGING IN CREATIVE ADVOCACY SUCH AS EMAIL-WRITING CAMPAIGNS AND PETITIONS THAT APPLY PUBLIC PRESSURE TO BAD ACTORS TO REVERSE RIGHTS VIOLATIONS. IN THE FISCAL YEAR 2024-25, THE PUBLIC ADVOCACY TEAM SECURED 17 VICTORIES.
EXPENSES \$ 970,629. INCLUDING GRANTS OF \$ 334. REVENUE \$ 1,750.

ENGAGEMENT & MOBILIZATION: FIRE'S ENGAGEMENT AND MOBILIZATION TEAM IS RAPIDLY BECOMING THE "HOME BASE" FOR AMERICA'S FREE SPEECH CONSTITUENCY, GIVING THEM THE COMMUNITY, THE KNOWLEDGE, AND THE RESOURCES NEEDED TO PROMOTE A CULTURE OF FREEEXPRESSION.
EXPENSES \$ 913,085. INCLUDING GRANTS OF \$ 12,717. REVENUE \$ 1,648.

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POLICY REFORM PROJECT: OUR POLICY REFORM TEAM PROACTIVELY AND SYSTEMATICALLY DOCUMENTS AND EXPOSES CAMPUS POLICIES THAT VIOLATE COLLEGE STUDENTS' FREE SPEECH RIGHTS. THE CENTERPIECE OF THEIR WORK IS MAINTAINING FIRE'S SPOTLIGHT DATABASE, WHICH CATALOGS RESTRICTIONS ON FREE SPEECH ON OVER 475 CAMPUSES NATIONWIDE. THE TEAM ALSO WORKS TO REFORM POLICIES BY WRITING LETTERS, MEETING WITH ADMINISTRATORS, COORDINATING WITH CAMPUS CONSTITUENTS SUCH AS ALUMNI OR FACULTY, AND PROVIDING POLICY RECOMMENDATIONS. IN THE FISCAL YEAR 2024-25, THE POLICY REFORM TEAM REFORMED 43 POLICIES ON 29 CAMPUSES, IMPACTING OVER 630,000 STUDENTS.

EXPENSES \$ 840,622. INCLUDING GRANTS OF \$ 289. REVENUE \$ 3,000.

FACULTY OUTREACH: THE FIRE FACULTY NETWORK CONDUCTS OUTREACH TO COLLEGE AND UNIVERSITY FACULTY, CONNECTING THEM WITH A NETWORK THAT WILL GIVE THEM THE KNOWLEDGE AND RESOURCES NEEDED TO PROMOTE ACADEMIC FREEDOM ON THEIR CAMPUSES.

EXPENSES \$ 285,892. INCLUDING GRANTS OF \$ 5,041. REVENUE \$ 0.

FIRE STUDENT DEVELOPMENT: FIRE'S STUDENT DEVELOPMENT PROGRAMS EDUCATE AND EMPOWER HIGH SCHOOL, COLLEGE, AND LAW STUDENTS TO DEFEND FREE SPEECH THROUGH STUDENT CONFERENCES, INTERNSHIPS, AND LEGAL FELLOWSHIPS. THESE PROGRAMS ARE ALSO HELPING FIRE BUILD THE NEXT GENERATION OF TALENTED FREE SPEECH LEADERS, MANY OF WHOM GO ON TO WORK WITH US. IN THE FISCAL YEAR 2024-2025, FIRE HOSTED 30 INTERNS AND 13 LEGAL FELLOWS AND CLERKS.

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

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

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

THE DIRECTOR OF FINANCE AND ACCOUNTING COMPILES ALL THE INFORMATION NEEDED TO COMPLETE THE FORM 990 WHICH IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. MANAGEMENT, INCLUDING THE CHIEF OPERATING OFFICER AND PRESIDENT/CEO, REVIEW THE FORM IN DETAIL. IN ADDITION, A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO ITS FILING WITH THE INTERNAL REVENUE SERVICE.

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

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

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

THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS CONDUCTS A COMPENSATION STUDY AND USES OTHER COMPARATIVE DATA AS WELL AS AN INDEPENDENT REVIEW TO DETERMINE APPROPRIATE COMPENSATION OF THE PRESIDENT AND CEO. THE COMPENSATION COMMITTEE REPORTS FINDINGS TO THE BOARD OF

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

DIRECTORS. THE BOARD OF DIRECTORS APPROVES THE COMPENSATION PACKAGE. THE DELIBERATION AND FINAL DECISION ARE DOCUMENTED TIMELY AS PART OF THE COMMITTEE AND BOARD MINUTES. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

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.

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2025

Name	FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Employer Identification Number	04-3467254
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Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL POST-2017 NET OPERATING LOSS - ONLINE SALES OF FIRE	17,664.
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[illegible]

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	Taxpayer identification number (TIN) 04-3467254
	Number, street, and room or suite no. If a P.O. box, see instructions. 510 WALNUT STREET, 900	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHILADELPHIA, PA 19106	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **GAIL LUCAS, CPA, MBA**
510 WALNUT STREET, SUITE 900 - PHILADELPHIA, PA 19106

Telephone No. **(215) 717-3473** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning **JUL 1**, 20 **24**, and ending **JUN 30**, 20 **25**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2024

For calendar year 2024 or other tax year beginning **JUL 1, 2024**, and ending **JUN 30, 2025**

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	D Employer identification number 04-3467254
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 510 WALNUT STREET, 900	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code PHILADELPHIA, PA 19106	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year 74,097,710.	
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of GAIL LUCAS, CPA, MBA Telephone number (215) 717-3473			

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	0.
2 Reserved	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation		
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4a Amount from Form 4255, Part I, line 3, column (q)	4a	
b Other tax amounts. See instructions	4b	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments		
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	
b Other credits (see instructions)	1b	
c General business credit. Attach Form 3800 (see instructions)	1c	
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d	
e Total credits. Add lines 1a through 1d	1e	
2 Subtract line 1e from Part II, line 7	2	0.
3a Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a	
b Amount due from Form 8611	3b	
c Amount due from Form 8697	3c	
d Amount due from Form 8866	3d	
e Other amounts due (see instructions)	3e	
f Total amounts due. Add lines 3a through 3e	3f	0.
4 Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	0.

Part III		Tax and Payments <i>(continued)</i>	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax Refunded	11	

Part IV		Statements Regarding Certain Activities and Other Information (see instructions)	
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V **Supplemental Information**

Provide any additional information. See instructions.

Sign Here	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. Signature of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer Gregory Lukianoff, President and CEO Date 10/29/2024 Title PRESIDENT AND CEO			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	WILLIAM A. LOUGHERY	WILLIAM A. LOUGHERY	10/28/25	
	Firm's name	Firm's EIN		PTIN
	CLIFTONLARSONALLEN LLP	41-0746749		P01603932
	Firm's address		Phone no.	
	150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA 19406		(215) 643-3900	

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A	Name of the organization FOUNDATION FOR INDIVIDUAL RIGHTS AND EXPRESSION, INC.	B	Employer identification number 04-3467254
C	Unrelated business activity code (see instructions) 455000	D	Sequence: 1 of 1

E Describe the unrelated trade or business **ONLINE SALES OF FIRE MERCHANDISE**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales 5,393.			
b	Less returns and allowances 329. c Balance	1c	5,064.	
2	Cost of goods sold (Part III, line 8)	2	5,155.	
3	Gross profit. Subtract line 2 from line 1c	3	-91.	
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	-91.	-91.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	17,573.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-17,664.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-17,664.

Part III

Cost of Goods Sold

Enter method of inventory valuation

COST

1	Inventory at beginning of year	1	0.
2	Purchases	2	23,748.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement)	5	0.
6	Total. Add lines 1 through 5	6	23,748.
7	Inventory at end of year	7	18,593.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	5,155.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part IV

Rent Income (From Real Property and Personal Property Leased With Real Property)

1

Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A

B

C

D

	A	B	C	D
2	Rent received or accrued			
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)			
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D			
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)			0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)			
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)			0.

Part V

Unrelated Debt-Financed Income (see instructions)

1

Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A

B

C

D

	A	B	C	D
2	Gross income from or allocable to debt-financed property			
3	Deductions directly connected with or allocable to debt-financed property			
a	Straight line depreciation (attach statement)			
b	Other deductions (attach statement)			
c	Total deductions (add lines 3a and 3b, columns A through D)			
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)			
5	Average adjusted basis of or allocable to debt-financed property (attach statement)			
6	Divide line 4 by line 5	%	%	%
7	Gross income reportable. Multiply line 2 by line 6			
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)			0.
9	Allocable deductions. Multiply line 3c by line 6			
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)			0.
11	Total dividends-received deductions included in line 10			0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
Totals			0.	0.	

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
	0.			0.
Totals				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX	Advertising Income
----------------	---------------------------

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

A	B	C	D

2 Gross advertising income

a Add columns A through D. Enter here and on Part I, line 11, column (A) 0.

3 Direct advertising costs by periodical

--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B) 0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8

--	--	--	--

5 Readership costs

--	--	--	--

6 Circulation income

--	--	--	--

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-

--	--	--	--

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

--	--	--	--

a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 **0.**

Part X	Compensation of Officers, Directors, and Trustees (see instructions)
---------------	---

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1	0.
---	----

Part XI	Supplemental Information (see instructions)
----------------	--

Name of corporation

FOUNDATION FOR INDIVIDUAL RIGHTS AND
EXPRESSION, INC.

Employer identification number (EIN)

04-3467254

- A

Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52?

☐ Yes

☒ No

If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B

Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)?

☐ Yes

☒ No

If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I

Applicable Corporation Determination

(Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1 Net income or loss per applicable financial statement(s) (AFS) (see inst):			
a Consolidated net income or loss per the AFS of the corporation	1a		
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b		
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c		
d Adjustment for certain consolidating entries (see instructions)	1d		
e Specified additional net income or loss item B. Reserved for future use	1e		
f AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f		
2 Adjustments (see instructions):			
a Financial statements covering different tax years	2a		
b Corporations that are not included on the taxpayer's consolidated return	2b		
c Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	2c		
d Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d		
e Certain taxes	2e		
f Patronage dividends and per-unit retain allocations (cooperatives only)	2f		
g Alaska native corporations	2g		
h Certain credits	2h		
i Mortgage servicing income	2i		
j Tax-exempt entities (organizations subject to tax under section 511) ...	2j		
k Depreciation	2k		
l Qualified wireless spectrum	2l		
m Covered transactions	2m		
n Adjustments related to bankruptcy and insolvency	2n		
o Certain insurance company adjustments	2o		
p Adjustment P - Reserved for future use	2p		
q Adjustment Q - Reserved for future use	2q		
r Adjustment R - Reserved for future use	2r		
s Adjustment S - Reserved for future use	2s		
z Other	2z		
3 Specified adjustment. Reserved for future use	3		
4 Total adjustments. Combine lines 2a through 2z	4		
5 AFSI. Combine lines 1f and 4	5		
6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5	6		
7 3-year average annual AFSI (see instructions)	7		

Part I

Applicable Corporation Determination (Report all amounts in U.S. dollars.) (continued)

- 8

Is line 7 more than \$1 billion?

☐

Yes. Continue to line 9.

☐

No. STOP here and attach to your tax return.

9

Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?

☐

Yes. Continue to line 10.

☐

No. Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10 AFSI for purposes of the \$100 million test before adjustments:			
a AFSI from line 5	10a		
b Aggregation differences (see instructions)	10b		
c Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b	10c		
11 Adjustments:			
a Income not effectively connected to a U.S. trade or business	11a		
b Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)	11b		
c Reserved for future use - Other adjustments 1	11c		
d Reserved for future use - Other adjustments 2	11d		
12 Total adjustments. Combine lines 11a and 11b	12		
13 Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12	13		
14 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13	14		
15 3-year average annual AFSI for purposes of the \$100 million test	15		

- 16

Is line 15 \$100 million or more?

☐

Yes. Continue to Part II.

☐

No. STOP here. Attach to your tax return.

Part II Corporate Alternative Minimum Tax (CAMT)

1 Net income or loss per AFS (see instructions):		
a Consolidated net income or loss per the AFS of the corporation	1a	-18,664.
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d Adjustment for certain consolidating entries (see instructions)	1d	
e Specified additional net income or loss item D. Reserved for future use	1e	
f AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-18,664.
2 Adjustments (see instructions):		
a Financial statements covering different tax years	2a	
b Reserved for future use - Adjustment 2b	2b	
c Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	2e	
f Amounts that are not effectively connected to a U.S. trade or business	2f	
g Certain taxes. Enter the amount from Part III, line 7	2g	
h Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i Alaska native corporations	2i	
j Certain credits	2j	
k Mortgage servicing income	2k	
l Covered benefit plans described in section 56A(c)(11)(B)	2l	
m Tax-exempt entities (organizations subject to tax under section 511)	2m	
n Depreciation	2n	
o Qualified wireless spectrum	2o	
p Covered transactions	2p	
q Adjustments related to bankruptcy and insolvency	2q	
r Certain insurance company adjustments	2r	
s AFSI adjustment S - Reserved for future use	2s	
t AFSI adjustment T - Reserved for future use	2t	
u AFSI adjustment U - Reserved for future use	2u	
z Other	2z	
3 Total adjustments. Combine lines 2a through 2z	3	
4 AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-18,664.
5 Financial statement net operating loss (FSNOL) (see instructions)	5	
6 AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7 Multiply line 6 by 15% (0.15)	7	
8 Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9 Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10 Regular tax liability (see instructions)	10	
11 Base erosion minimum tax (see instructions)	11	
12 Combine lines 10 and 11	12	
13 Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1 Current income tax provision - Foreign	1	
2 Current income tax provision - Federal	2	
3 Deferred income tax provision - Foreign	3	
4 Deferred income tax provision - Federal	4	
5 Income taxes included in equity method investment income	5	
6a Adjustment A - Reserved for future use	6a	
b Adjustment B - Reserved for future use	6b	
c Adjustment C - Reserved for future use	6c	
d Adjustment D - Reserved for future use	6d	
e Adjustment E - Reserved for future use	6e	
f Adjustment F - Reserved for future use	6f	
g Adjustment G - Reserved for future use	6g	
h Adjustment H - Reserved for future use	6h	
z Income taxes in other places	6z	
7 Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV

Corporate Alternative Minimum Tax - Foreign Tax Credit

Section I - CAMT Foreign Tax Credit

1	Domestic corporation CAMT foreign income taxes:				
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a			
b	Adjustment	1b			
c	Adjustment	1c			
d	Adjustment	1d			
e	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g.....			2	
3	Allowable CFC CAMT foreign income taxes:				
a	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a			
b	Other	3b			
c	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c			
d	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c			3d	
e	Percentage specified in section 55(b)(2)(A)(i)	3e	15%		
f	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f			
g	CFC CAMT FTC limitation (multiply line 3e by line 3f)			3g	
h	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)			3h	
4	CAMT FTC Line 4 - Reserved for future use			4	
5	CAMT FTC Line 5 - Reserved for future use			5	
6	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8.....			6	