PUBLIC DISCLOSURE COPY

# TAX RETURN FILING INSTRUCTIONS

FORM 990

#### FOR THE YEAR ENDING

December 31, 2023

Prepared For:	
	America First Policy Institute Inc. 1635 Rogers Rd Fort worth, TX 76107
Prepared By:	
	UHY Advisors Great Lakes, Inc. 7171 Stadium Drive Kalamazoo, MI 49009
Amount Due o	r Refund:
	Not applicable
Make Check P	ayable To:
	Not applicable
Mail Tax Retui	n and Check (if applicable) To:
	Not applicable
Return Must b	e Mailed On or Before:
	Not applicable

## **Special Instructions:**

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

# Form **990**

\*\* PUBLIC DISCLOSURE COPY \*\*
Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047 **Open to Public** 

Department of the Treasury Internal Revenue Service

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

Inspection

A	For th	and 2023 calendar year, or tax year beginning and	ending	10	W
В	Check if applicab	C Name of organization		D Employer identific	cation number
	Addre	• AMERICA FIRST PULICY INSTITUTE INC.			
	Name	Doing business as		85-42027	63
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	r
	Final return			703-637-	3690
	termir ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	28,900,348.
	Amen	FORT WORTH, TA 76107		H(a) Is this a group re	eturn
	Applie	F Name and address of principal officer: BROOKE ROLLING		for subordinates	? Yes X No
_	pendi	SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
1	Tax-ex	empt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1)	or 527	If "No," attach a	list. See instructions
	Websi			H(c) Group exemption	n number
		organization: X Corporation Trust Association Other	L Year	of formation: 2020 N	State of legal domicile: TX
P	art I	Summary		5000	
d)	1	Briefly describe the organization's mission or most significant activities: THE			
Governance	1	INSTITUTE (AFPI) IS A 501(C)(3) NON-PROFI			
Ĭ.	2	Check this box if the organization discontinued its operations or dispose	sed of more	than 25% of its net ass	
Š	3			3	10
		Number of independent voting members of the governing body (Part VI, line 1b)			10
65	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)			94
viti	6	Total number of volunteers (estimate if necessary)		6	437
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
	_			Prior Year	Current Year
ē	8	Contributions and grants (Part VIII, line 1h)		23,081,221.	28,732,989.
en	9	Program service revenue (Part VIII, line 2g)		0.	0.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-1,853.	30,173.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		538,878.	-1,444,077.
_	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		23,618,246.	27,319,085.
	1	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	351,500.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		9,378,374.	11,442,305.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)  3,353,9	0.1	1,280,707.	775,254.
×	. b	Total fundraising expenses (Part IX, column (D), line 25) 3,353,9	01.	11 600 150	10,365,073.
_	l ''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		11,689,152.	
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		22,348,233.	22,934,132.
_	19	Revenue less expenses. Subtract line 18 from line 12		1,270,013.	4,384,953.
ts or	4	Table and D. 1887. 40		ginning of Current Year	End of Year
Assets	20	Total assets (Part X, line 16)		6,068,756.	9,873,304.
Net /	-	Total liabilities (Part X, line 26)		1,433,900. 4,634,856.	746,860. 9,126,444.
	22 art II	Net assets or fund balances: Subtract line 21 from line 20 Signature Block		4,034,030.	9,120,444.
		Ities of perjury, I declare that I have examined this return, including accompanying schedule:	and etateme	inter and to the heet of mu	knowledge and helief it is
		et, and complete. Declaration of preparer (other than officer) is based on all information of wi		-	knowledge and belief, it is
	, 00,	Broke Pilling	non properor	11 15-1	24
Sig	n	Signature of officer		Date	
Hei		BROOKE ROLLINS, PRESIDENT & CEO			
		Type or print name and title		71.8	
		Print/Type preparer's name Preparer's signature	] [	Date Check	PTIN
Pai	d	RHONDA L. NEWMAN RHONDA L. NEWMAN	1 1	1/15/24 self-employe	P00047726
Pre	parer	Firm's name UHY ADVISORS GREAT LAKES, INC.			8-1910111
Use	Only	Firm's address 7171 STADIUM DRIVE			
		KALAMAZOO, MI 49009		Phone no. 26	9-381-7600
Ma	y the II	RS discuss this return with the preparer shown above? See instructions			X Yes No

	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	
•	THE AMERICA FIRST POLICY INSTITUTE (AFPI) IS A 501(C)(3) NON-PROFIT,	
	NON- PARTISAN RESEARCH INSTITUTE. AFPI EXISTS TO ADVANCE POLICIES THAT	
	PUT THE AMERICAN PEOPLE FIRST. OUR GUIDING PRINCIPLES ARE LIBERTY,	
	FREE ENTERPRISE, NATIONAL GREATNESS, AMERICAN MILITARY SUPERIORITY,	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	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?	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 \$ 18,500,760. including grants of \$ 351,500.) (Revenue \$	)
	IN 2023, AFPI STOOD UP FIVE POLICY CAMPAIGNS TO ADVANCE THE AMERICA	
	FIRST AGENDA FOR STATE AND FEDERAL POLICY SOLUTIONS. WE ALSO HAD WINS	
	IN OUR OUTREACH IN THE FORM OF COALITIONS LIKE HISPANIC LEADERSHIP,	
	ATHLETES FOR AMERICA, THE AMERICAN DREAM, AMERICA FIRST PARENTS,	
	BIBLICAL FOUNDATIONS, AND THE WOMEN'S AGENDA. AFPI ALSO STOOD UP FIVE	
	STATE CHAPTERS IN CALIFORNIA, FLORIDA, ARIZONA, GEORGIA, AND	
	PENNSYLVANIA. THE AMERICA FIRST TRANSITION PROJECT (AFTP) GOT OFF THE	
	GROUND TO ENSURE THE NEXT CONSERVATIVE ADMINISTRATION IS READY TO	
	GOVERN EFFECTIVELY ON DAY ONE, BRINGING MORE THAN 550 FORMER SENIOR	
	FEDERAL GOVERNMENT LEADERS TO ASSIST IN THE MISSION. AFPI ALSO HOSTED A	A
	RANGE OF SUCCESSFUL EVENTS SPOTLIGHTING POLICY GOALS ON NATIONAL	
	SECURITY, CHINA, ECONOMY, LAW ENFORCEMENT, FENTANYL, AND MORE.	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
41	Other average and issay (Describe and Caleadada O.)	
4d	Other program services (Describe on Schedule O.)	
<b>4</b> e	(Expenses \$ including grants of \$ ) (Revenue \$ )  Total program service expenses 18,500,760.	

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		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? If "Yes," complete Schedule C, Part II	4	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? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			<b></b>
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			,,
	Schedule D, Part III	8		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?	_		,,
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			.,
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		37	
	Part VI	11a	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? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	44-		X
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
a	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	444	Х	
_	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d 11e	X	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	1 ie	-21	
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)? If "Yes," complete Schedule D, Part X	11f		x
120	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
ıza	Schedule D. Parts XI and XII	12a		x
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	IZa		
b	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	х	
13	Is the organization asschool described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	<del></del>	х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	u		<u></u>
~	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		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? If "Yes," complete Schedule F, Parts II and IV	15		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? If "Yes," complete Schedule F, Parts III and IV	16		Х
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? If "Yes," complete Schedule G, Part I. See instructions	17	Х	L
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? If "Yes," complete Schedule I, Parts I and II	21	Х	

Form 990 (2023)

AMERICA FIRST POLICY INSTITUTE INC.

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? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete			
	Schedule J	23	Х	
24 a	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? If "Yes," answer lines 24b through 24d and complete			
		24a		X
h	Schedule K. If "No," go to line 25a	24b		<del></del>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	240		_
C		04-		
	any tax-exempt bonds?	24c		<del>                                     </del>
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<del>                                     </del>
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
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? If "Yes," complete			
	Schedule L, Part 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? If "Yes," complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>			
02	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	- OZ		
00		33		x
24	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		1
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	24	Х	
2F -	Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34 35a	21	х
	, , , , , , , , , , , , , , , , , , , ,	35a		
D	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	051		
00	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			<b>₩</b>
<b>~</b> =	If "Yes," complete Schedule R, Part V, line 2	36		X
37	5 ,			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		37	
Da	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pai				
	Check if Schedule O contains a response or note to any line in this Part V			Ш
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	

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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,		0.4			
	filed for the calendar year ending with or within the year covered by this return	<b>2</b> a	94			
	If at least one is reported on line 2a, did the organization file all required federal employment tax return	าร?		2b	_X_	77
				3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a		•			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccoun	t)?	4a		X
D	If "Yes," enter the name of the foreign country		(EDAD)			
<b>5</b> 0	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Advantage the organization of party to a prohibited tox shelter transaction at any time during the tox year?			Eo		Х
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a 5b		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transactif "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		-25
	It "Yes" to line 5a or 5b, did the organization file Form 8886-1?  Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			30		
ou	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 contribution			- Ou		
~	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices p	rovided to the pavor?	7a	Х	
		-		7b	Х	
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	ıs requ	iired			
	to file Form 8282?			7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract	?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra	act?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 889	99 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	tion file	e a Form 1098-C?	7h		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained	by the	9			
	sponsoring organization have excess business holdings at any time during the year?			8		
9	Sponsoring organizations maintaining donor advised funds.					
а				9a		
b				9b		
0	Section 501(c)(7) organizations. Enter:	100				
a b	Initiation fees and capital contributions included on Part VIII, line 12  Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a 10b				
1	Section 501(c)(12) organizations. Enter:	100				
' 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	- 114				
~	amounts due or received from them.)	11b				
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		)	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
3	Section 501(c)(29) qualified nonprofit health insurance issuers.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		•			
	organization is licensed to issue qualified health plans	13b				
С	Enter the amount of reserves on hand	13c				
4a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b		
5	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					\ <sub>37</sub>
	excess parachute payment(s) during the year?			15		X
_	If "Yes," see the instructions and file Form 4720, Schedule N.					37
6	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incon	ne'?	16		X
-	If "Yes," complete Form 4720, Schedule O.					
7	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac			47		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion 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			
	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			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			v
_	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	_		v
	of officers, directors, trustees, or key employees to a management company or other person?	3		<u>X</u>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		<u>X</u>
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		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	_		v
	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			v
_	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:		37	
а	The governing body?	8a	X	37
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			37
<u> </u>	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	<b>5</b> 111		Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a	_X_	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,		v	
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		v	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	40	v	
40	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		
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?	4=	v	
	The organization's CEO, Executive Director, or top management official	15a	X	X
b	Other officers or key employees of the organization	15b		
40	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	40-		X
	taxable entity during the year?	16a		
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	401		
500	exempt status with respect to such arrangements? tion C. Disclosure	16b		
		тт	ΤC	VV
17 10	List the states with which a copy of this Form 990 is required to be filed  AK, AL, AR, CA, CO, CT, FL, GA, HI  Section 6104 requires on expenientian to make its Forms 1023 (1024 or 1024 A if applicable) 900, and 900 T (certion 501(a)(2))			
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)	avallat	ые
	for public inspection. Indicate how you made these available. Check all that apply.			
40	Own website X Another's website X Upon request Other (explain on Schedule O)	£	.:_!	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	nnano	iai	
00	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 CHAD WOLF - 703-637-3690			
	1777 N KENT ST ARLINGTON VA 22209			

# 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.

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

- 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.

(A)	(B)	I	mza		<u> </u>	ірсп	Juli	(D)	(E)	(F)
Name and title	Average	(do		Pos	ition	l than c	nne.	Reportable	Reportable	Estimated
	hours per	box,	, unle	ss per	rson i	s both	an	compensation	compensation	amount of
	week		Jer ar	lu a u	recto	l/trus	iee)	from	from related	other
	(list any hours for	Individual trustee or director				,		the organization	organizations (W-2/1099-MISC/	compensation from the
	related	ee or	stee			nsateo		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	ltrust	nal tru		oyee	ompe		1099-NEC)	,	and related
	below	ividua	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
	line)	lnd	lns	0#i	Ke	Hig em	For			
(1) BROOKE ROLLINS	40.00	7.7		7,7				EE0 040	0	0 550
PRESIDENT & CEO (2) CHAD WOLF	1.00	Х		Х				552,040.	0.	8,552.
, - ,	40.00			х				207 014	0.	7 271
(3) MARTIN GILLESPIE	40.00			^				387,914.	0.	7,374.
CHIEF DEVELOPMENT OFFICER	40.00				х			350,140.	0.	9,527.
(4) DOUGLAS HOELSCHER	40.00				Δ			330,140.	0.	9,341.
CHAIR FOR THE AMERICA FIRST TRANSITI	40.00					x		237,014.	0.	7,374.
(5) JOSEPH KELLOGG JR	40.00							237,014.	0.	7,374.
CO-CHAIR FOR THE CENTER	40.00					x		237,950.	0.	0.
(6) RICHARD LAWSON	40.00							237,330.	•	
SENIOR LITIGATOR	1000					x		232,487.	0.	0.
(7) ROBERT LAW	40.00									
CENTER OF HOMELAND SECURITY DIRECTOR						X		219,494.	0.	8,526.
(8) STEPHEN YATES	40.00							- , -		,
SENIOR FELLOW AND CHAIR						Х		218,690.	0.	6,614.
(9) HOPE HUDSON	40.00									-
CHIEF OF STAFF					Х			210,631.	0.	5,066.
(10) JESSICA STEINMANN	40.00									
SECRETARY/GENERAL COUNSEL				Х				180,749.	0.	7,988.
(11) LINDA MCMAHON	5.00									
CHAIR	1.00	Х		Х				0.	0.	0.
(12) LARRY KUDLOW	5.00									
VICE CHAIR		Х		Х				0.	0.	0.
(13) TIM DUNN	5.00							_		_
DIRECTOR	1.00	Х						0.	0.	0.
(14) BOB UNANUE	5.00									
DIRECTOR		Х						0.	0.	0.
(15) TRISH DUGGAN	5.00								•	•
DIRECTOR		Х						0.	0.	0.
(16) CODY CAMPBELL	5.00								•	_
DIRECTOR	F 00	X						0.	0.	0.
(17) MARK PENTECOST	5.00	٦,							^	_
DIRECTOR		X						0.	0.	0.

332007 12-21-23 Form **990** (2023)

Part VII Section A. Officers, Directors, Trus	tees, Key Emp	loye	es,	and	l Hiç	ghes	t Co	ompensated Employee	s (continued)	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average hours per week	box, offic	Position (do not check more than one box, unless person is both an officer and a director/trustee)		Reportable compensation from	Reportable compensation from related	Estimated amount of other			
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(18) NEWT GINGRICH	5.00									
DIRECTOR		Х						0.	0.	0.
(19) KEVIN HASSETT	5.00									_
DIRECTOR		Х						0.	0.	0.
(20) DAVID HERCHE	5.00									
DIRECTOR		X						0.	0.	61.021
1b Subtotal								2,827,109.	0.	61,021.
c Total from continuation sheets to Part VI								0. 2,827,109.	0.	0. 61,021.
d Total (add lines 1b and 1c)							o ro			01,021.
2 Total number of individuals (including but n compensation from the organization	ot iimitea to th	use	uste	u ab	ove	) wn	o re	ceived more than \$100,	ооо от геропаріе	42

Yes No

3	Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on			
	line 1a? If "Yes," complete Schedule J for such individual	3		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? If "Yes," complete Schedule J for such individual	4	Х	<u></u>
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services			
	rendered to the organization? If "Yes." complete Schedule J for such person	5		X

### Section B. Independent Contractors

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.

(B) Description of services	(C) Compensation
POLLING	495,000.
DIRECT MAIL	432,193.
EVENT PRODUCTION	394,644.
DIGITAL CONTENT	
CREATION & DIGITAL A	343,061.
ADVISORY SERVICES	259,847.
d above) who received more than	
	000
	Description of services  POLLING  DIRECT MAIL  EVENT PRODUCTION  DIGITAL CONTENT  CREATION & DIGITAL A

85-4202763

Form 990 (2023) AMERICA
Part VIII Statement of Revenue

		Check if Schedule O	ontains a	response	or note to any lin	e in this Part VIII			
						(A)	(B)	(C)	(D)
						Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
							lanction revenue	business revenue	sections 512 - 514
S S	1 a	Federated campaigns		1a					
an an	b			1b					
⊋ ह		Fundraising events		1c	544,034.				
ifts IrA		Related organizations		1d	·				
nii, G		Government grants (contri		1e					
Sir		All other contributions, gifts,							
le it	-	similar amounts not included		1f	28,188,955.				
ᅙ럁	g		• • • • • • • • • • • • • • • • • • • •	1g \$	2,024,815.				
Contributions, Gifts, Grants and Other Similar Amounts	-	Total. Add lines 1a-1f		.514		28,732,989.			
					Business Code	, ,			
σ.	2 a								
<u>Ş</u>	2 u b								
Ser	c								
E S	d								
gra Re	۰ و								
Program Service Revenue	f	All other program service	revenue						
		Total. Add lines 2a-2f							
	3	Investment income (includ							
	Ū					28,270.			28,270.
	4	Income from investment o				, -			, -
	5	Royalties			1000000				
	Ū	noyanio	<u> </u>	i) Real	(ii) Personal				
	6 a	Gross rents	6a	,	( )				
	b		6b						
	c	Rental income or (loss)	6c						
	q	Net rental income or (loss)							
		Gross amount from sales of		Securities	(ii) Other				
	, u	assets other than inventory	7a	1,903.	( )				
	h	Less: cost or other basis	14	, -					
<u>o</u>	-	and sales expenses	7b	0.					
Revenue	c	Gain or (loss)	7c	1,903.					
ě.		Net gain or (loss)				1,903.			1,903.
ther F		Gross income from fundraisir				,			,
₽	0 4	including \$							
Ĭ		contributions reported on							
		Part IV, line 18	•	I	99,141.				
	b	Less: direct expenses			1				
		Net income or (loss) from t				-1,482,122.			-1482122.
		Gross income from gamin		_					
		Part IV, line 19							
	b	Less: direct expenses		I .					
		Net income or (loss) from							
		Gross sales of inventory, le							
		and allowances		I	7,039.				
	b	Less: cost of goods sold		I					
		Net income or (loss) from s				7,039.	7,039.		
		, ,		, ··	Business Code				
Miscellaneous Revenue	11 a	OTHER MISC REVENUE			900099	31,006.	31,006.		
ane Duc	b								
eve	С								
JSC B	d	All other revenue							
		Total. Add lines 11a-11d				31,006.			
	12	Total revenue. See instructio	ns			27,319,085.	38,045.	0.	-1451949.

#### 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 (**D**) Fundraising expenses (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. Grants and other assistance to domestic organizations 351,500. 351,500. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ....... Benefits paid to or for members ..... Compensation of current officers, directors, 1,709,803. 1,434,360. 46,576. 228,867. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 8,483,596. 7,115,197. 231,388. 1,137,011. 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 14,221. 522,049. 437,949. 69,879. Other employee benefits 9 726,857. 609,763. 19,800. 97,294. 10 Payroll taxes 11 Fees for services (nonemployees): Management 92,266. 47,370. 29,652. 15,244. Legal Accounting 10,685. 10,685. Lobbying 775,254. 775,254. Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 3,782,091. 3,701,730. column (A), amount, list line 11g expenses on Sch O.) 25,333. 55,028. 1,299,890. 1,990,728. 15,298. 675,540. Advertising and promotion 12 470,683. 171,541. 238,631. 60,511. 13 Office expenses 324,061. 87,106. 232,797. 4,158. Information technology 14 Royalties 15 1,670,131. 1,418,678. 53,644. 197,809. 16 Occupancy 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials 986,003. 915,550. 34,242. 36,211. Conferences, conventions, and meetings 19 20 Payments to affiliates 21 73,663. 73,663. Depreciation, depletion, and amortization 22 47,613. 32,830. 14,783. 23 Other expenses. Itemize expenses not covered 24 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.) 495,000. 495,000. POLLING DIRECT MAILINGS 246,167. 246,167. 94,204.  $8,\overline{417}$ . 85,787. RESEARCH 81,778. d OTHER EXPENSES 39,657. 41,026. 1,095. e All other expenses 22,934,132. 18,500,760. 1,079,471. 3,353,901. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2023)
Part X Balance Sheet

Par	<u>t X</u>	Balance Sheet					
		Check if Schedule O contains a response or r	ote to any	line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			1,114,386.	1	3,158,956.
	2	Savings and temporary cash investments			3,185,598.	2	4,030,532
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			13,072.	4	80,529
	5	Loans and other receivables from any current	or former	officer, director,			
		trustee, key employee, creator or founder, sub	ostantial c	ontributor, or 35%			
		controlled entity or family member of any of the	iese perso	ons		5	
	6	Loans and other receivables from other disqu	alified per	sons (as defined			
		under section 4958(f)(1)), and persons describ				6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			105 661	8	222 252
⋖	9	Prepaid expenses and deferred charges			197,664.	9	238,269
	10a	Land, buildings, and equipment: cost or other		200 000			
		basis. Complete Part VI of Schedule D	. 10a	320,900.	055 000		100 000
	b	Less: accumulated depreciation		128,067.	255,900.	10c	192,833 1,548,332
	11	Investments - publicly traded securities				11	1,548,332
	12	Investments - other securities. See Part IV, line				12	
	13	Investments - program-related. See Part IV, lin				13	
	14	Intangible assets			1 200 126	14	602.052
	15	Other assets. See Part IV, line 11		l l	1,302,136.	15	623,853
	16	Total assets. Add lines 1 through 15 (must e			6,068,756. 445,236.	16	9,873,304
	17	Accounts payable and accrued expenses		ı	445,236.	17	465,667.
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21 22	Escrow or custodial account liability. Complet				21	
ies	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, sub				22	
Lia	22	controlled entity or family member of any of the Secured mortgages and notes payable to unre				23	
	23 24	Unsecured notes and loans payable to unrela		·		24	
	25	Other liabilities (including federal income tax,	-			24	
	23	parties, and other liabilities not included on lir					
		of Schedule D		•	988,664.	25	281,193
	26	Total liabilities. Add lines 17 through 25			1,433,900.	26	746,860
		Organizations that follow FASB ASC 958, c					
es		and complete lines 27, 28, 32, and 33.					
auc	27	Net assets without donor restrictions			4,533,814.	27	8,664,954.
Bala	28	Net assets with donor restrictions			101,042.	28	461,490.
- Du		Organizations that do not follow FASB ASC					
Fu		and complete lines 29 through 33.	•				
ō	29	Capital stock or trust principal, or current fund	ds			29	
sets	30	Paid-in or capital surplus, or land, building, or				30	
As	31	Retained earnings, endowment, accumulated				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			4,634,856.	32	9,126,444.
-	33	Total liabilities and net assets/fund balances			6,068,756.	33	9,873,304.

Pa	rt XI Reconciliation of Net Assets					<u> </u>
	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	27	,31	9,0	85.
2	Total expenses (must equal Part IX, column (A), line 25)	2	22	,93	4,1	32.
3	Revenue less expenses. Subtract line 2 from line 1	3	4	.,38	4,9	53.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4	.,63	4,8	56.
5	Net unrealized gains (losses) on investments	5		5	9,1	60.
6	Donated services and use of facilities	6		4	7,4	75.
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	9	,12	6,4	44.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					X
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		Х
	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:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	Х	
	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:					
	Separate basis X Consolidated basis Both consolidated and separate basis					
С	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?			2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule C	).			
За	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?			За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required		dit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		

#### **SCHEDULE A**

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

## **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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

**Employer identification number** 

AMERICA FIRST POLICY INSTITUTE INC. 85-4202763 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 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). 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: 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). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 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. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions)) Total

#### 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.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")			14891296.	22980180.	28732989.	66604465.
2	Tax revenues levied for the organ-						
	ization'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						
	Total. Add lines 1 through 3			14891296.	22980180.	28732989.	66604465.
	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)						23449932.
6	Public support. Subtract line 5 from line 4.						43154533.
	tion B. Total Support						H2124222.
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4	(a) 2019	(b) 2020	14891296	22980180.	28732989	
	Gross income from interest.			140312300	22300100.	20752505.	000011031
0	,						
	dividends, payments received on						
	securities loans, rents, royalties,			118.	3,419.	28,270.	31,807.
_	and income from similar sources			110.	3,419.	20,270.	31,007.
9	Net income from unrelated business						
	activities, whether or not the						
40	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital				16,711.	21 006	17 717
	assets (Explain in Part VI.)				10,/11.	31,000.	47,717. 66683989.
	<b>Total support.</b> Add lines 7 through 10		`				00003909.
	Gross receipts from related activities,					12	
13	First 5 years. If the Form 990 is for th	_					<b>₩</b>
800	organization, check this box and stop tion C. Computation of Publi						X
				l (f\)		44	07
	Public support percentage for 2023 (li					14	<u>%</u>
	Public support percentage from 2022			n line 10 and line		15	<u>%</u>
ıba	33 1/3% support test - 2023. If the containing and life of						
	stop here. The organization qualifies		•				
D	33 1/3% support test - 2022. If the contract the second state of the second state of the contract the second state of th						
	and <b>stop here.</b> The organization qual	•					
1/a	10% -facts-and-circumstances test						
	and if the organization meets the facts			=	•	VI now the organiz	ation
_	meets the facts-and-circumstances te	•					
b	10% -facts-and-circumstances test						10% or
	more, and if the organization meets the						
	organization meets the facts-and-circu		-		• • •		
18	Private foundation. If the organization	n did not check a l	oox on line 13, 16	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	S

(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 nualify under the tests listed below please complete Part II \

Calendar year (or fiscal year beginning in)  1 Giffs, grants, contributions, and membership fees received. (On not include any "unusual grants.")  2 Gross necepts from admissions, more more of the company of the comp	Section A. Public Support	now, please comp	Diete Fart II.)				
1 Gills, grants, contributions, and membership teer received. (Do not include any "unusual grants.") 2 Gross neceipts from admissions, formed, or facilities furnished in any activity that is related to the organization's trave-empt 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 trave-empt purpose incess under section 513 5 The value of services or facilities furnished by a governmental unit to the organization's benefit and either paid to or expended on its behalf or expended on the behalf of the organization without change of the organization of the organization without change of the organization organization of the organization organization organization organ	Calendar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
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18 Investment income percentage from 2022 Schedule A, Part III, line 17  19a 33 1/3% support tests - 2023. 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 - 2022. 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	Section D. Computation of Inves	tment Income	e Percentage				
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19a 33 1/3% support tests - 2023. 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							(
more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <b>b 33 1/3% support tests - 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization							
b 33 1/3% support tests - 2022. 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							
line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization							
F							

#### 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

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? If "Yes," provide detail in Part VI.
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in Part VI.
- **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? If "Yes." provide detail in **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- 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)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
За		
3b		
3c		
_		
4a		
4b		
70		
4c		
_		
<u>5a</u>		
5b		
5c		
30		
6		
_		
7		
8		
9a		
9b		
9c		
40-		
10a		
10b		
100		

Par	t IV   Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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		
С	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		
Sect	tion 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 office	ers,		
	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 suppor 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		
	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		
Sect	tion 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		
Sect	tion 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		
	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		
Sect	tion 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 instru	ctions).		
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity	(see instruction	s).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	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.			
а	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.

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	ov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		•	
Sect	ion 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		
Sect	ion 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		
е	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		
Sect	ion 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	Check here if the current year is the organization's first as a non-function	nally integrated	d Type III supporting orga	inization (see

Schedule A (Form 990) 2023

instructions).

Sche		POLICY INSTITU		8	5-4202763 Page 7
Par	rt V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (continu	ıed)	
Secti	ion D - Distributions		,		Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pri	ovide 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	he organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2023	าร	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
С	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2019				
b	Excess from 2020				

Schedule A (Form 990) 2023

c Excess from 2021 d Excess from 2022 e Excess from 2023

332028 12-21-23 Schedule A (Form 990) 2023

# SCHEDULE C

Department of the Treasury

(Form 990)

# Political Campaign and Lobbying Activities

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.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. Insp

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

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

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

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

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

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

	0011011001(0)(4), (0), 01 (0) 01ga1112a	dono. Complete i alt ill.			
Name	e of organization			Emp	oloyer identification number
	AMERICA	FIRST POLICY IN	STITUTE INC.		85-4202763
Par		janization is exempt und			
2	Provide a description of the organiz Political campaign activity expendit Volunteer hours for political campai	ures			\$
Par	t I-B   Complete if the org	janization is exempt und	der section 501(c)(	3).	
1	Enter the amount of any excise tax	incurred by the organization un	der section 4955		\$
2	Enter the amount of any excise tax	incurred by organization manage	gers under section 4955		\$
	f the organization incurred a section				
	Was a correction made?				
	f "Yes," describe in Part IV.				
Par	t I-C Complete if the org	janization is exempt und	der section 501(c),	except section 501(	c)(3).
1 1	Enter the amount directly expended	d by the filing organization for se	ection 527 exempt funct	ion activities	\$
2	Enter the amount of the filing organ	ization's funds contributed to o	ther organizations for se	ection 527	
•	exempt function activities				\$
3	Total exempt function expenditures	s. Add lines 1 and 2. Enter here	and on Form 1120-POL,		
	ine 17b				\$
	Did the filing organization file <b>Form</b>				
1	Enter the names, addresses, and en made payments. For each organiza contributions received that were propolitical action committee (PAC). If	tion listed, enter the amount pa omptly and directly delivered to	id from the filing organiz a separate political orga	ration's funds. Also enter thanization, such as a separa	ne amount of political
	<b>(a)</b> 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

Sche	edule C (Form 990) 2023	AMERICA FI	RST POLICY II	NSTITUTE IN	C. 85-4	202763 Page <b>2</b>
Pa	rt II-A Complete if the org	anization is exe	mpt under section	501(c)(3) and file	ed Form 5768 (ele	ction under
	section 501(h)).					
<b>A</b> (		-	ffiliated group (and list in	Part IV each affiliated	group member's name	e, address, EIN,
		re of excess lobbying	• • •			
<u>B</u> (	Check if the filing organiza	tion checked box A	and "limited control" pro	visions apply.	I	
		ts on Lobbying Exp ditures" means amo	enditures ounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a	Total lobbying expenditures to influ	uence public opinion	(grassroots lobbying)		399.	
b	Total lobbying expenditures to influ	uence a legislative bo	ody (direct lobbying)		10,286.	
	Total lobbying expenditures (add li	-	• • • • •		10,685.	
	Other exempt purpose expenditure				22,923,447.	
е	Total exempt purpose expenditure				22,934,132.	
f	Lobbying nontaxable amount. Ente	er the amount from t	ne following table in both	n columns.	1,000,000.	
	If the amount on line 1e, column (a) o	r (b) is: The lo	bbying nontaxable am	ount is:		
	not over \$500,000,	20% c	f the amount on line 1e.			
	over \$500,000 but not over \$1,000	),000, \$100,	000 plus 15% of the exc	ess over \$500,000.		
	over \$1,000,000 but not over \$1,5	00,000, \$175,	000 plus 10% of the exc	ess over \$1,000,000.		
	over \$1,500,000 but not over \$17,	000,000, \$225,	000 plus 5% of the exces	ss over \$1,500,000.		
	over \$17,000,000,	\$1,00	0,000.			
g	Grassroots nontaxable amount (en	ter 25% of line 1f)			250,000.	
h	Subtract line 1g from line 1a. If zer	o or less, enter -0-			0.	
i	Subtract line 1f from line 1c. If zero	o or less, enter -0			0.	
j	If there is an amount other than ze	ro on either line 1h o	r line 1i, did the organiza	ation file Form 4720		
	reporting section 4911 tax for this	year?				Yes No
		4-Year A	veraging Period Under	Section 501(h)		
	(Some organizations t		501(h) election do not la strate instructions for lin		of the five columns be	elow.
		Lobbying Exp	enditures During 4-Yea	r Averaging Period		
	Calendar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	(d) 2023	(e) Total
2a	Lobbying nontaxable amount		603,562.	6,966.	1,000,000.	1,610,528.
b	Lobbying ceiling amount (150% of line 2a, column(e))					2,415,792.
			1	1	i	i

4,779. 34,831. 10,685. 50,295. c Total lobbying expenditures 150,891. 1,742. 250,000. 402,633. d Grassroots nontaxable amount e Grassroots ceiling amount 603,950. (150% of line 2d, column (e)) 21,366. 22,108. 343. 399. f Grassroots lobbying expenditures

Schedule C (Form 990) 2023

# Schedule C (Form 990) 2023 AMERICA FIRST POLICY INSTITUTE INC. 85-42027 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  Volunteers?  Volunteers?  Mailings to management (include compensation in expenses reported on lines 1c through 1i)?  Media advertisements?  Mailings to members, legislators, or the public?  Publications, or published or broadcast statements?  Grants to other organizations for lobbying purposes?  Direct contact with legislators, their staffs, government officials, or a legislative body?  Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  Other activities?  Total. Add lines 1c through 1i  Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?  If "Yes," enter the amount of any tax incurred by organization managers under section 4912  If "Yes," enter the amount of any tax incurred by organization managers under section 4912  If the filling organization incurred a section 4912 tax, did it file Form 4720 for this year?  **Till-A**  Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  Were substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  2	1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 11  2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?  b if "Yes," enter the amount of any tax incurred under section 4912  d if the filing organization incurred a section 4912 to this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or sec 501(c)(6).  1 Were substantially all (90% or more) dues received nondeductible by members?  2 Did the organization make only in-house lobbying expenditures or \$2,000 or less?  3 Did the organization are per to carry over lobbying and political campaing activity expenditures from the prior year?  2 Did the organization are per to carry over lobbying and political expensions for the lobe organization is exempt under section 501(c)(4), section 501(c)(5), or sec 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III answered "Yes."  1 Dues, assessments and similar amounts from members  5 Complete if the organization are political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  2 Decentifications of the political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  5 Taxable	No Amo	No	Yes No	
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Carryover from last year  Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?  4	b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? 5 Taxable amount of lobbying and political expenditures. See instructions art IV Supplemental Information  ovide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are	2a	2a	2:	
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Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?  4	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?  Taxable amount of lobbying and political expenditures. See instructions  Supplemental Information  ovide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are				
If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?  4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?  Taxable amount of lobbying and political expenditures. See instructions  Supplemental Information  Divide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are				
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions  Taxable amount of lobbying and political expenditures. See instructions				
expenditures next year?	expenditures next year?  5 Taxable amount of lobbying and political expenditures. See instructions  art IV Supplemental Information  ovide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are				•
	Taxable amount of lobbying and political expenditures. See instructions  art IV Supplemental Information  ovide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are				and the second second second
Taxable amount of lobbying and political expenditures. See instructions   5	art IV Supplemental Information  ovide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are				1 /
t IV Cumplemental Information	ovide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 are	5	5	5	
t IV Supplemental Information				4	expenditures next year?  Taxable amount of lobbying and political expenditures. See instructions
	structions); and Part II-B, line 1. Also, complete this part for any additional information.	A, lines 1 and 2 (see	A, lines 1 an	list); Part II-A, lines 1	
de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see					uctions); and Part II-B, line 1. Also, complete this part for any additional information.

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

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

AMERICA FIRST POLICY INSTITUTE INC.

**Employer identification number** 85-4202763

Pai	TI Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		or Accounts. Complete if the
		(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 w	vriting that the assets held in donor advis	sed funds
	are the organization's property, subject to the organization's e	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ac	dvisors 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?		Yes No
Pai	t II Conservation Easements. Complete if the org	anization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	`	
	Preservation of land for public use (for example, recreat	ion or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation o	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualifi	ed conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
_	Total number of conservation easements		I
b			
	Number of conservation easements on a certified historic stru		2c
d	Number of conservation easements included on line 2c acquire	• • •	
_	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
	year	annount in Innoted	
4	Number of states where property subject to conservation easi		
5	Does the organization have a written policy regarding the peri		
6	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	landing of violations, and emorcing con-	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handl	ling of violations, and enforcing conserva	ation easements during the year
-	3,		
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(r	n)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?	•	
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footne	ote to the organization's financial statem	ents that describes the
	organization's accounting for conservation easements.		
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or Of	ther 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	3, not to report in its revenue statement a	and balance sheet works
	of art, historical treasures, or other similar assets held for pub	lic exhibition, education, or research in fu	urtherance of public
	service, provide in Part XIII the text of the footnote to its finan-	cial statements that describes these iten	ns.
b	If the organization elected, as permitted under FASB ASC 958	3, to report in its revenue statement and	balance sheet works of
	art, historical treasures, or other similar assets held for public $% \left( 1\right) =\left( 1\right) \left( 1\right) $	exhibition, education, or research in furth	herance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		
			\$
2	If the organization received or held works of art, historical trea	sures, or other similar assets for financia	al gain, provide
	the following amounts required to be reported under FASB AS	_	
а	Revenue included on Form 990, Part VIII, line 1		\$
b	Assets included in Form 990, Part X		

_		FIRST POL							02763	
Par	t III   Organizations Maintaining Co								(contin	ued)
3	Using the organization's acquisition, accession	on, and other record	s, check	k any of the t	following that	make sigr	nificant use	e of its		
	collection items (check all that apply).									
а	Public exhibition	c	<b>!</b>		hange progra					
b	Scholarly research	e	• 📖	Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	llections and explain	n how th	ney further th	ne organizatio	n's exemp	t purpose	in Part	XIII.	
5	During the year, did the organization solicit or		,		•				_	
_	to be sold to raise funds rather than to be ma								Yes	No
Par	t IV Escrow and Custodial Arrang		te if the	organization	n answered "	Yes" on Fo	rm 990, P	art IV, li	ne 9, or	
	reported an amount on Form 990, Par	•								
1a	Is the organization an agent, trustee, custodia								7	
	on Form 990, Part X?							L	Yes	No
b	If "Yes," explain the arrangement in Part XIII a	and complete the fo	llowing 1	table:						
									Amount	<u> </u>
	Beginning balance						1c			
d	Additions during the year						1d			
е	Distributions during the year						1e			
f	Ending balance						1f		,	
	Did the organization include an amount on Fo		•			•	?	L	Yes	☐ No
	If "Yes," explain the arrangement in Part XIII.									
Par	t V   Endowment Funds Complete if						I) Thurse	ua baali	(-) Farm	baal.
		(a) Current year	(D) H	Prior year	(c) Two yea	rs dack (c	I) Three yea	irs dack	(e) Four	years back
	Beginning of year balance									
b	Contributions									
С	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curre	,	• •	g, column (a	)) held as:					
a	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
С		% 								
	The percentages on lines 2a, 2b, and 2c should be a sh	·								
3a	Are there endowment funds not in the posses	ssion of the organiza	ation tha	at are held ar	nd administer	ed for the			Г	Yes No
	organization by:									Yes No
	(m) = 1 + 1 + 1 + 0								3a(i)	
									3a(ii)	
	If "Yes" on line 3a(ii), are the related organization								3b	
Dar	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipment		wment 1	runas.						
ı aı	Complete if the organization answered		) Dart IV	/ line 11a S	See Form 990	Dart Y lin	no 10			
	· · · · · · · · · · · · · · · · · · ·			i					(-I) D I	
	Description of property	(a) Cost or of basis (investrong)			or other (other)	. ,	umulated eciation		(d) Book	value
	Lond	· · ·	nent)	Dasis	(GUIGI)	depr	COIALIUII			
	Land	I								
	Buildings							-		
	Leasehold improvements	<b>I</b>		3 2	0,900.	1 '	28,067	<del>,                                     </del>	101	2,833.
a	Equipment			J 2	0,000.		20,00	′ •	<u> </u>	1,000.

Schedule D (Form 990) 2023

192,833.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

		ST POLICY INS	TITUTE INC.	85-4202763 Page <b>3</b>
Part VII				
	Complete if the organization answered "Yes"			
	tion of security or category (including name of security)	(b) Book value	(c) Method of valuation: Co	st or end-of-year market value
` '	al derivatives			
	held equity interests			
(3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	b) must equal Form 990, Part X, line 12, col. (B))  Investments - Program Related.			
rait VIII	Complete if the organization answered "Yes"	on Form 000 Bort IV line	110 Coo Form 000 Dort V line 1	10
	(a) Description of investment	(b) Book value		
	(a) Description of investment	(b) book value	(c) Method of Valuation. Co	st or end-of-year market value
(1)				
(2)				
(3)				
(4)				
<u>(5)</u>				
<u>(6)</u>				
<u>(7)</u> (8)				
<u>(8)</u> (9)				
	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 1	15.
	-	Description	, ,	(b) Book value
(1) SE	CURITY DEPOSIT	·		308,877.
	GHT-OF-USE ASSET-OPERAT	ING LEASE		214,714.
	HER ASSETS			37,750.
	E TO/FROM RELATED PARTI	ES		62,512.
(5)				,
(6)				
(7)				
(8)				
(9)				
Total. (Colu	ımn (b) must equal Form 990, Part X, line 15, co	I. (B))		623,853.
Part X	Other Liabilities			•
	Complete if the organization answered "Yes"	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X	K, line 25.
1.	(a) Description of liability			(b) Book value
(1) Fed	leral income taxes			
(2) DU	E TO/FROM RELATED PARTI	ES		63,087.
(3) SH	ORT TERM LEASE LIABILITY	Y		218,106.
(4)				
(5)				
(6)				
(7)				
(8)				

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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 ....

Par	t XI Reconciliation of Revenue per Audited Financial	Statements With Revenue	e 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	s	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line	e 12.)	5	
Par	t XII Reconciliation of Expenses per Audited Financial	Statements With Expens	ses 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	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a		
b	Prior year adjustments			
С	Other losses			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
	Other (Describe in Part XIII.) Add lines <b>4a</b> and <b>4b</b>		4c	
c 5	Add lines <b>4a</b> and <b>4b</b> Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990. Part I. li			
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. li  t XIII   Supplemental Information  de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, Ii  XIII Supplemental Information	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. li  t XIII   Supplemental Information  de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. li  t XIII   Supplemental Information  de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. li  t XIII   Supplemental Information  de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. li  t XIII   Supplemental Information  de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,
c 5 <b>Par</b> Provid	Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. li  t XIII   Supplemental Information  de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a a	ine 18.) and 4; Part IV, lines 1b and 2b; Pa	5	,

#### SCHEDULE G (Form 990)

Department of the Treasury

Internal Revenue Service

### **Supplemental Information Regarding Fundraising or Gaming Activities**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

AMERICA FIRST POLICY INSTITUTE INC.

Employer identification number 85-4202763

Part I Fundraising Activities	S. Complete if the organization answe	ered "Y	es" or	n Form 990, Part IV, I	ine 17. Form 990-EZ	filers are not
required to complete this pa				· · · · · · · · · · · · · · · · · · ·		
1 Indicate whether the organization ra	aised funds through any of the followir	ng activ	ities. (	Check all that apply.		
a X Mail solicitations	e X Solicita	tion of	non-g	overnment grants		
<b>b</b> X Internet and email solicitation	ns <b>f</b> Solicita	tion of	gover	nment grants		
c Phone solicitations	g X Special	l fundra	ising (	events		
<b>d</b> X In-person solicitations	· .		Ū			
2 a Did the organization have a written	or oral agreement with any individual	(includ	ina of	ficers directors trus	tees or	
	Part VII) or entity in connection with p				X Yes	No
	dividuals or entities (fundraisers) pursu					
compensated at least \$5,000 by the		iant to	agreei	TICITIS GITACI WITIOTI (I	ic idildiaisci is to be	•
Compensated at least \$5,000 by the	e organization.	_				
		(iii)	Did		(v) Amount paid	(vi) Amount paid
(i) Name and address of individual	(ii) Activity	fundr have ci	aiser ustody	(iv) Gross receipts	to (or retained by) fundraiser	to (or retained by)
or entity (fundraiser)		or con contribu	trol of itions?	from activity	listed in col. (i)	organization
CONVERT DIGITAL LLC - 130 N	DIGITAL CONTENT CREATION,	Yes	No		(,	
FAYETTE ST, ALEXANDRIA, VA	DIGITAL ADVERTISEMENT	1.00	X	0.	343,061.	-343,061.
HSP DIRECT LLC - 20130				· ·	313,001.	313,001.
LAKEVIEW CENTER PLAZA,	DIRECT MAIL		Х	0.	432,193.	-432,193.
HAREVIEW CENTER FLAZA,	DIRECT MAIL			· · ·	432,173.	432,133.
					775,254.	-775,254.
3 List all states in which the organizat	ion is registered or licensed to solicit of	contrib	utions	or has been notified	it is exempt from reg	gistration
or licensing.						
AL, AK, AR, CA, CO, CT, FL		ME,M	I, M	IN,MO,MS,MA	,MD,NH,NJ,	NM,NY,NC
ND,OH,OK,OR,PA,RI,SC	TN, UT, VA, WA, WV, WI					

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,00

		of fundraising event contributions and gro	oss income on Form 990-	EZ, ililes i arid ob. List e	vents with gross receipt	s greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through
			GALA	(a a. a. t a. a.)	(4 a 4 a 1 a 2	col. <b>(c)</b> )
e			(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	643,175.			643,175.
	2	Less: Contributions	544,034.			544,034.
	3	Gross income (line 1 minus line 2)	99,141.			99,141.
	4	Cash prizes				
	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs	147,297.			147,297.
irect Ex	7	Food and beverages	818,722.			818,722.
D	8	Entertainment				
		Other direct expenses	615,244.			615,244.
		Direct expense summary. Add lines 4 through	9 in column (d)			1,581,263.
	11	Net income summary. Subtract line 10 from li				-1,482,122.
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or r	reported more than	
		\$15,000 on Form 990-EZ, line 6a.	T			
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Re	4	Gross revenue				
	•	areas revenue				
S	2	Cash prizes				
xpense	3	Noncash prizes				
Direct Expenses	4	Rent/facility costs				
	_	Other direct expenses				
	3	Other direct expenses	Yes %	Yes %	Yes %	
	6	Volunteer labor	No No	No No	No No	
	7	Direct expense summary. Add lines 2 through	5 in column (d)			
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
a	Fn <sup>.</sup>	ter the state(s) in which the organization condu	cts gaming activities:			
		the organization licensed to conduct gaming ac				Yes No
		No," explain:				
		•				
10a	We	ere any of the organization's gaming licenses re	voked, suspended, or te	rminated during the tax y	/ear?	Yes No
b	lf "	Yes," explain:		-		
	_					

Sch	nedule G (Form 990) 2023 AMERICA FIRST POLICY INSTITUTE INC. 85-4	202	763	Page 3
	Does the organization conduct gaming activities with nonmembers?		Yes	No
12	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?		Yes	□ No
13	Indicate the percentage of gaming activity conducted in:			
á	a The organization's facility	13a		%
	o An outside facility	13b		%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address			
15	a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	. 🔲	Yes	☐ No
ŀ	of "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
	of gaming revenue retained by the third party \$  If "Yes," enter name and address of the third party:			
,	in res, entername and address of the time party.			
	Name			
	Address	—		
16	Gaming manager information:			
	Name			
	Gaming manager compensation \$			
	Description of services provided			
	☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions:			
á	Is the organization required under state law to make charitable distributions from the gaming proceeds to			
	retain the state gaming license?		Yes	☐ No
ŀ	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
D۵	organization's own exempt activities during the tax year \$ Int IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Par	- III II:		2h 10h
1 6	<b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Par 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	: III, III	ies 9, s	D, IUD,
	· · · · · · · · · · · · · · · · · · ·			
SC	HEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS	:		
<u>(I</u>	) NAME OF FUNDRAISER: CONVERT DIGITAL LLC			
(I	) ADDRESS OF FUNDRAISER: 130 N FAYETTE ST, ALEXANDRIA, VA 2231	4		
( I	I) ACTIVITY: DIGITAL CONTENT CREATION, DIGITAL ADVERTISEMENT MA	NAG	EME	NT
	\ NAME OF FINIDATOED. HOD DIDEOM ITO			
<u>(I</u>	) NAME OF FUNDRAISER: HSP DIRECT LLC			
( I	) ADDRESS OF FUNDRAISER: 20130 LAKEVIEW CENTER PLAZA, ASHBURN,	VA	20	147

332083 09-13-23 Schedule G (Form 990) 2023

Schedul <b>Part l</b>	e G (For	m 990)	menta	al Infe	Al orma	MER tion	ICA	FIE	RST	PO	LICY	INS	TITU	TE	INC	•	8	35-4	2027	63	Page 4
									. аш	<b>Ω</b> Ε	шыл	IITOI	. T. C. M	D 3	TD 5	ITTATTO					
												HIG							:		
<u>(II)</u>	ACT	IVII	ľY:	DIG	ITAI	r cc	ONTE.	NT	CRE	ITA	ON,	DIG	ITAL	AD'	VERT	ISE	MENT				
MANA	GEME	NT																			

#### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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

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

Attach to Form 990.

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

2023

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

		CY INSTITUT	E INC.				85-4202763
Part I General Information on Grants a							
Does the organization maintain records criteria used to award the grants or assis	stance?						on X Yes No
2 Describe in Part IV the organization's pro							
Part II Grants and Other Assistance to recipient that received more than S					anization answered "\	es" on Form 990, Part	IV, line 21, for any
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
FOUNDATION FOR GOVERNMENT ACCOUNTABILITY - 15275 COLLIER BLVD 201-279 - NAPLES, FL 34119	45-2637507	501(C)(3)	250,000.	0.			TO FURTHER THE ORGANIZATION'S MISSION
NATIONAL FAITH ADVISORY BOARD 505 E. MCCORMICK RD. APOPKA, FL 32703	93-2166989	501(C)(3)	100,000.	0.			TO FURTHER THE ORGANIZATION'S MISSION
<ul> <li>2 Enter total number of section 501(c)(3) a</li> <li>3 Enter total number of other organizations</li> </ul>	-						2.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Part IV Supplemental Information. Provide the information req	uired in Part I, lin	e 2; Part III, column	ı (b); and any other ac	lditional information.	I
PART I, LINE 2:					
IF AFPI GIVES ANOTHER ORGANIZATION	A GRANT,	IT IS FOR	R GENERAL O	PERATING	
COSTS FOR A C3 THAT IS IN GOOD STA	NDING. SI	NCE GRANTS	S ARE FOR G	ENERAL	
OPERATIONS, THERE IS NO REPORTING 1					

#### SCHEDULE J (Form 990)

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

Department of the Treasury

**Employer identification number** AMERICA FIRST POLICY INSTITUTE INC. 85-4202763

**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. First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account 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 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 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. X Written employment contract Compensation committee X Compensation survey or study Independent compensation consultant X Form 990 of other organizations X Approval by the board or compensation committee 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: X a Receive a severance payment or change-of-control payment? 4a Х **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 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. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation 5 contingent on the revenues of: Х a The organization? 5a Х Any related organization? 5b If "Yes" on line 5a or 5b, describe in Part III. 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: X a The organization? 6a X b Any related organization? 6b If "Yes" on line 6a or 6b, describe in Part III. 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 X 7 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 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in

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

Regulations section 53.4958-6(c)?

Schedule J (Form 990) 2023

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.

		(B) Breakdown of W	/-2 and/or 1099-MISC compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title  (1) BROOKE ROLLINS  PRESIDENT & CEO  (2) CHAD WOLF  EXECUTIVE DIRECTOR/TREASURER  (3) MARTIN GILLESPIE  CHIEF DEVELOPMENT OFFICER  (4) DOUGLAS HOELSCHER		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) BROOKE ROLLINS	(i)	500,240.	50,000.	1,800.	0.	8,552.	560,592.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHAD WOLF	(i)	351,114.	35,000.	1,800.	0.	7,374.	395,288.	0.
EXECUTIVE DIRECTOR/TREASURER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MARTIN GILLESPIE	(i)	254,590.	93,750.	1,800.	0.	9,527.	359,667.	0.
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DOUGLAS HOELSCHER	(i)	219,814.	15,400.	1,800.	0.	7,374.	244,388.	0.
CHAIR FOR THE AMERICA FIRST TRANSITI	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JOSEPH KELLOGG JR	(i)	216,800.	19,350.	1,800.	0.	0.	237,950.	0.
CO-CHAIR FOR THE CENTER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RICHARD LAWSON	(i)	218,487.	12,500.	1,500.	0.	0.	232,487.	0.
SENIOR LITIGATOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ROBERT LAW	(i)	202,294.	15,400.	1,800.	0.	8,526.	228,020.	0.
CENTER OF HOMELAND SECURITY DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) STEPHEN YATES	(i)	202,890.	14,000.	1,800.	0.	6,614.	225,304.	0.
SENIOR FELLOW AND CHAIR	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) HOPE HUDSON	(i)	188,331.	20,500.	1,800.	0.	5,066.	215,697.	0.
CHIEF OF STAFF	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JESSICA STEINMANN	(i)	164,949.	14,000.	1,800.	0.	7,988.	188,737.	0.
SECRETARY/GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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

# SCHEDULE M (Form 990)

## **Noncash Contributions**

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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

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

Employer identification number

	AMERICA FIRS	T POLI	CY INSTITU	JTE INC.	85-4	2027	63	
Pai	t 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 de noncash contribu		•	6
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods	Х		5,853.	FMV			
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	Х	9	2,018,962.	FMV			
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
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	zation during	the tax year for co	ontributions				
	for which the organization completed Form 828	33, Part V, D	onee Acknowledg	ement 29				
							Yes	No
30a	During the year, did the organization receive by	/ contributio	n any property rep	orted in Part I, lines 1 throug	h 28, that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ch isn't required to be used	for			
	exempt purposes for the entire holding period?					30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance p	oolicy that re	quires the review of	of any nonstandard contribut	ions?	31		X
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash				
	contributions?					32a		X
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in c	olumn (c) foi	a type of property	for which column (a) is chec	ked,			
	describe in Part II.							

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

Schedule M (Form 990) 2023

chedule M	(Form 990) 2023 AMERICA FIRST POLICY INSTITUTE INC. 85-4202763 Page
Part II	<b>Supplemental Information.</b> 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 O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

**Employer identification number** 

AMERICA FIRST POLICY INSTITUTE INC. 85-4202763 FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: INSTITUTE. AFPI EXISTS TO ADVANCE POLICIES THAT PUT THE AMERICAN PEOPLE FIRST. OUR GUIDING PRINCIPLES ARE LIBERTY, FREE ENTERPRISE, NATIONAL AMERICAN MILITARY SUPERIORITY, FOREIGN-POLICY ENGAGEMENT IN GREATNESS, THE AMERICAN INTEREST, THE PRIMACY OF AMERICAN WORKERS, FAMILIES, COMMUNITIES IN ALL WE DO. FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: FOREIGN-POLICY ENGAGEMENT IN THE AMERICAN INTEREST, AND THE PRIMACY OF AMERICAN WORKERS, FAMILIES, AND COMMUNITIES IN ALL WE DO. FORM 990, PART VI, SECTION A, LINE 8B: THE ORGANIZATION DID NOT HAVE ANY COMMITTEES. FORM 990, PART VI, SECTION B, LINE 11B: THE FORM 990 IS REVIEWED BY THE PRESIDENT, EXECUTIVE DIRECTOR AND COS OF THE ORGANIZATION IN CONSULTATION WITH ACCOUNTING AND LEGAL PROFESSIONALS AS

APPROPRIATE. THEREAFTER, A PENULTIMATE DRAFT AND THEN A FINAL COPY IS CIRCULATED TO ALL OF THE MEMBERS OF THE ORGANIZATION'S GOVERNING BODY PRIOR TO FILING.

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

THE ORGANIZATION ASKS BOARD MEMBERS AND OFFICERS ANNUALLY TO DISCLOSE INTERESTS THAT MAY GIVE RISE TO POTENTIAL CONFLICTS OF INTEREST UNDER THE CONFLICTS OF INTEREST POLICY. IT DOES SO IN CONJUNCTION WITH ASKING FOR ARRANGEMENTS THAT MAY NEED TO BE DISCLOSED ON THE FORM 990.

Schedule O (Form 990) 2023 Page **2** 

Name of the organization  AMERICA FIRST POLICY INSTITUTE INC.	Employer identification number 85-4202763
	,
FORM 990, PART VI, SECTION B, LINE 15A:	
THE BOARD PERIODICALLY REVIEWS COMPENSATION AT COMPARABLE	ORGANIZATIONS TO
DETERMINE APPROPRIATE GENERAL COMPENSATION LEVELS FOR THE	PRESIDENT. FOR
OTHER EMPLOYEES, THE PRESIDENT REVIEWS COMPENSATION FOR SI	MILAR WORK AT
PEER INSTITUTIONS TO DETERMINE COMPENSATION LEVELS. THE PR	RESIDENT REVIEWS
AND APPROVES ALL STAFF COMPENSATION.	
FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY	OF FORM 990:
AK, AL, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, N	MS,NC,ND,NH,NJ,NM
NY,OH,OK,OR,PA,RI,SC,TN,UT,VA,WA,WI,WV	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION WILL MEET PUBLIC DISCLOSURE REQUIREMENTS.	FINANCIAL
STATEMENTS ARE PROVIDED TO CERTAIN STATES WHERE REQUIRED E	FOR SOLICITATION
REGISTRATION PURPOSES.	
FORM 990, PART IX, LINE 11G, OTHER FEES:	
CONTRACT SERVICES:	
PROGRAM SERVICE EXPENSES	3,613,712.
MANAGEMENT AND GENERAL EXPENSES	20,224.
FUNDRAISING EXPENSES	54,072.
TOTAL EXPENSES	3,688,008.
MERCHANT SERVICE FEES:	
PROGRAM SERVICE EXPENSES	82,017.
MANAGEMENT AND GENERAL EXPENSES	4,914.
FUNDRAISING EXPENSES	0.
332212 11-14-23	Schedule O (Form 990) 202

Schedule O (Form 990) 2023 Page 2

Schedule O (Form 990) 2023	Page 2
Name of the organization  AMERICA FIRST POLICY INSTITUTE INC.	Employer identification number 85-4202763
TOTAL EXPENSES	86,931.
PAYROLL PREPARATION FEES:	
PROGRAM SERVICE EXPENSES	6,001.
MANAGEMENT AND GENERAL EXPENSES	195.
FUNDRAISING EXPENSES	956.
TOTAL EXPENSES	7,152.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	3,782,091.
PART XII, LINE 2B	
SEPARATE BASIS	
SCHEDULE B	
THE ORGANIZATION DECLINES TO PROVIDE SPECIFIC IDENTIFYING	INFORMATION
ON ITS DONORS ON THE GROUNDS THAT SUCH DISCLOSURE MAY CHI	LL THE DONORS'
FIRST AMENDMENT RIGHT TO ASSOCIATE IN PRIVATE WITH THE OR	GANIZATION.
NAACP V. ALABAMA, 357 U.S. 449 (1958); INTERNATIONAL UNIO	N UAW V.
NATIONAL RIGHT TO WORK, 590 F. 2D 1139, 1152 (D.C. CIR. 1	978). WHILE
OTHER REQUIRED INFORMATION IS BEING PROVIDED ON SCHEDULE	B, ACTUAL
IDENTITIES HAVE BEEN PROTECTED BY ASSIGNING A NUMBER TO E	ACH DONOR
LISTED.	

#### **SCHEDULE R** (Form 990)

Name of the organization

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.

AMERICA FIRST POLICY INSTITUTE INC.

Attach to Form 990.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

85-4202763

(a)	(b)	(c)	(d)	(e)			(f)	
Name, address, and EIN (if applicable) of disregarded entity	Primary activity	Legal domicile (state of foreign country)	or Total inco				controlling ntity	g
Part II Identification of Related Tax-Exempt Orgorganizations during the tax year.	ganizations. Complete if the organiza	L tion answered "Yes" on Form 990	), Part IV, line 34,	L because it had one	or more	related tax-exe	mpt	
(a)	(b)	(c)	(d)	(e)		(f)	. (	<b>g)</b> 512(b)(13)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Exempt Code section	Public charity status (if section		ct controlling entity	cont	512(b)(13) trolled tity?
				501(c)(3))			Yes	No
AMERICA FIRST WORKS INC - 87-3510461								
1777 N KENT ST								
ARLINGTON, VA 22209	ADVOCACY	DISTRICT OF COLUMBIA	501(C)(4)					X
AFPI-PA - 93-3815082								
1635 ROGERS RD								
FORT WORTH, TX 76107	ADVOCACY	PENNSYLVANIA	501(C)(3)	LINE 7				X
							1	$\vdash$

Page 2

Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year. Part III

(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)		(k)
Primary activity	Legal domicile	Direct controlling	Predominant income	Share of total	Share of	Disprop	ortionate	Code V-UBI	Gener	al or Per	rcentage
	(state or	entity	(related, unrelated, lexcluded from tax under	income		alloca	tions?	amount in box	partn	er? Ow	wnership
	country)		sections 512-514)		assets	Yes	No	K-1 (Form 1065)	Yes	No	
									+		
									$\vdash$		
		(b) (c) Primary activity Legal domicile (state or foreign	(b) (c) (d)	(b) (c) (d) (e)	(b) (c) (d) (e) (f)  Primary activity Legal domicile (state or foreign foreign foreign foreign foreign for the following for the following foreign for the following for the following foreign for the following for the following foreign for the following foreign for the following foreign for the following for the following foreign for the following for the following foreign foreign foreign foreign for the following foreign for the following foreign foreign foreign foreign foreign foreign foreign for the following foreign f	(b) (c) (d) (e) (f) (g)	(b) (c) (d) (e) (f) (g) (l	(b) (c) (d) (e) (f) (g) (h)  Primary activity Legal Direct controlling Predominant income Share of total Share of	(b) (c) (d) (e) (f) (g) (h) (i)  Primary activity Legal Direct controlling Predominant income Share of total Share of Disconnections Code VI IBI	(b) (c) (d) (e) (f) (g) (h) (i) (j)  Primary activity (Legal Direct controlling Predominant income Share of total Share of Discontinuity (Code VI IBI General	(b) (c) (d) (e) (f) (g) (h) (i) (j)

Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a)  Name, address, and EIN  of related organization	(b) Primary activity	Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership		tion b)(13) rolled tity?
		country)		,				Yes	No

Page 3

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Not	e: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X
	Gift, grant, or capital contribution to related organization(s)	1b		X
С	Gift, grant, or capital contribution from related organization(s)	1c		X
	Loans or loan guarantees to or for related organization(s)	1d		X
е	Loans or loan guarantees by related organization(s)	1e		Х
f	Dividends from related organization(s)	1f		X
	Sale of assets to related organization(s)	1g		Х
	Purchase of assets from related organization(s)	1h		Х
i	Exchange of assets with related organization(s)	1i		Х
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		Х
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
-1	Performance of services or membership or fundraising solicitations for related organization(s)	11		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х
	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Х	
	Sharing of paid employees with related organization(s)	10	X	
р	Reimbursement paid to related organization(s) for expenses	1p	X	
q	Reimbursement paid by related organization(s) for expenses	1q	X	
r	Other transfer of cash or property to related organization(s)	1r		X
	Other transfer of cash or property from related organization(s)	1s		X
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d)  Method of determining amount involved
(1) AMERICA FIRST WORKS, INC.	N	350,274.	USAGE
(2) AMERICA FIRST WORKS, INC.	0	85,548.	ALLOCATION OF TIME, NET
(3) AMERICA FIRST WORKS, INC.	P	24,724.	USAGE
(4) AMERICA FIRST WORKS, INC.	Q	9,726.	USAGE
(5) AFPI-PA	Q	14,673.	USAGE
(6)			

Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a)	(b)	(c)	(d)	(e) Are all	(f)	(g)	(r	1)	(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partners sec	Share of	Share of	Dispr	opor-	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Genera	or Percentag
of entity		(state or foreign	(related, unrelated,	partners sec 501(c)(3) orgs.?	total	end-of-year	allocat	tions?	amount in box 20	manag	ng ownership
		country)	sections 512-514)	Yes No		assets	Yes	No	(Form 1065)	Voc N	
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