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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information. 2023 1 TTTT

ч г	OI LIN	e 2023 calendar year, or tax year beginning 000 1, 2025 and e	enuing U	ON 30, 2024					
	heck if pplicable	C Name of organization		D Employer identific	cation number				
	Addre	e INSTITUTE FOR CREATION RESEARCH							
	Name chang	Doing business as		95-35231	77				
	Initial return		Room/suite	E Telephone number					
	Final return	1806 BOVAT, T.N	_	(214) 61					
	termir			G Gross receipts \$	14,717,923.				
	Amen return	ded Dattac my 75220		H(a) Is this a group re					
	Applic			for subordinates					
	pendi	SAME AS C ABOVE		H(b) Are all subordinates included? Yes No					
і т	27.67	empt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) o	r 527	<b>⊣</b> ''					
	Vebsi		021	H(c) Group exemption					
		forganization: X Corporation Trust Association Other	I Vear		State of legal domicile: CA				
Pa	art I	Summary	L 1 Gai	or formation. ±500 N	1 State of legal dofficile. C21				
-		Briefly describe the organization's mission or most significant activities: CHRIS	מע ד שמ	A POLOGETICS	СВЕДПТОМ				
e	1	SCIENCE EDUCATION, AND RESEARCH.	) I IAIN	ATOHOGETICS	CREATION				
Activities & Governance	_			the OFOC of its post one					
ēr		Check this box if the organization discontinued its operations or dispose			11				
Š	3			3	10				
ø		Number of independent voting members of the governing body (Part VI, line 1b)			73				
<u>ies</u>	١	Total number of individuals employed in calendar year 2023 (Part V, line 2a)							
Ĭ	6	Total number of volunteers (estimate if necessary)		1 1	186				
Act	l			7a	0.				
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	······	-	0.				
				Prior Year	Current Year				
ē	l	Contributions and grants (Part VIII, line 1h)		10,252,423.	11,075,008.				
Revenue	I	Program service revenue (Part VIII, line 2g)		678,315.	688,191.				
ě		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		210,965.	476,678.				
щ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		547,802.	610,281.				
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		11,689,505.	12,850,158.				
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	12,591.				
	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)		4,909,214.	5,311,243.				
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.				
ě	b	Total fundraising expenses (Part IX, column (D), line 25) 588,52	<u> </u>						
ω	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		4,654,588.	4,950,462.				
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		9,563,802.	10,274,296.				
	19	Revenue less expenses. Subtract line 18 from line 12		2,125,703.	2,575,862.				
t Assets or nd Balances				ginning of Current Year	End of Year				
sets	20	Total assets (Part X, line 16)		50,569,476.	53,359,016.				
ASS d B S G B	21	Total liabilities (Part X, line 26)		2,704,556.	2,727,038.				
E G		Net assets or fund balances. Subtract line 21 from line 20		47,864,920.	50,631,978.				
Pa	art II	Signature Block							
Jnde	er pena	alties of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ents, and to the best of my	knowledge and belief, it is				
rue,	corre	ct, and complete. Declaration of preparer (other than officer) is based on all information of whi	ich preparer	has any knowledge.					
		*****		11/15/2	2024				
Sigr	n	Signature of officer		Date					
Her	е	BEAU PATTERSON, CFO							
		Type or print name and title							
		Print/Type preparer's name Preparer's signature	[	Date Check	PTIN				
aid		RYAN T. SCHILHAB	1	1/19/24 self-employ	P01259865				
	arer	Firm's name SST ACCOUNTANTS & CONSULTANTS, PL			5-0568611				
	Only	Firm's address 12720 HILLCREST ROAD, SUITE 500							
	•	DALLAS, TX 75230-2039		Phone no. (9	72) 392-1143				
Mav	the II	RS discuss this return with the preparer shown above? See instructions		7	X Yes No				
- J		paper and a second and a second accordance accordanc							

Гаі	tim statement of Frogram Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	ICR'S MISSION IS TO SUPPORT CHRIST'S CHURCH IN PERFORMING ITS
	FUNCTIONS OF WORSHIP, EDIFICATION, AND EVANGELISM THROUGH SCIENTIFIC
	RESEARCH, EDUCATIONAL PROGRAMS, AND MEDIA PRESENTATIONS. WORSHIP: 1)
	GLORIFY JESUS CHRIST BY EMPHASIZING IN ALL ICR RESOURCES THE CREDIT HE
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 4,976,198. including grants of \$ 12,591.) (Revenue \$ 678,260.
та	EDUCATION:
	THE ICR DISCOVERY CENTER FOR SCIENCE AND EARTH HISTORY PROVIDES AN
	INTERACTIVE LEARNING EXPERIENCE FOR VISITORS OF ALL AGES, AND TEACHES
	THEM THAT THEY CAN TRUST GOD'S WORD, AND THAT WHEN SCIENCE IS
	INTERPRETED CORRECTLY, IT CONFIRMS THE BIBLE. COURSES IN BIBLICAL
	APOLOGETICS AND ICR'S PROFESSIONAL PROGRAMS INCLUDE BIBLICAL
	ARCHAEOLOGY, CREATION AND FLOOD HISTORY, THEOLOGY AND BIBLICAL
	APOLOGETICS. EDUCATION PROGRAMS INCLUDE FACE-TO-FACE (CONTINUING
	EDUCATION COURSES) AND ONLINE COURSEWORK FOR CHRISTIAN SCHOOL TEACHERS
	AND CHRISTIAN LEADERS, HOMESCHOOL ASSOCIATIONS, AND CHURCH LEADERSHIP.
	PUBLICATIONS SUCH AS ACTS & FACTS, AND THE ICR WEBSITE ARE USED
	PRIMARILY AS EDUCATION TOOLS; MANY OTHER STUDY RESOURCES ARE AVAILABLE
4b	(Code:) (Expenses \$ 1,115,395. including grants of \$ ) (Revenue \$ 522,434.
	APPLIED RESEARCH & COMMUNICATIONS:
	BOOKS, SUCH AS "THE GUIDE TO" SERIES, UNLOCKING THE MYSTERIES OF
	GENESIS AND STUDENT GUIDE, AND THE BOOK OF BEGINNINGS, SUPPORT THE ICR
	MISSION TO COMMUNICATE THE LATEST RESEARCH ON ORIGINS AND EARTH HISORY
	FROM A BIBLICAL PERSPECTIVE. DVD'S/ VIDEOS, SUCH AS UNLOCKING THE
	MYSTERIES OF GENESIS, MADE IN HIS IMAGE, THE TRUTH ON TOUR SERIES, AND
	UNCOVERING THE TRUTH ABOUT DINOSAURS PROVIDE EFFECTIVE COMMUNICATION
	TOOLS, SOME WITH CLOSED CAPTIONS AND SUBTITLES IN A VARIETY OF
	LANGUAGES, TO MEET THE NEEDS OF ICR'S DIVERSE AUDIENCES. SCHOLARLY NEWS
	ARTICLES ARE PRESENTED IN CREATION SCIENCE UPDATES; INSPIRATIONAL
	ENCOURAGEMENT CAN BE FOUND IN PUBLICATIONS SUCH AS THE QUARTERLY
	DEVOTIONAL DAYS OF PRAISE. ICR ALSO DEVELOPS TECHNICAL SCIENTIFIC
4c	(Code:) (Expenses \$2,639,668. including grants of \$) (Revenue \$)
	RESEARCH:
	ICR SCIENTIFIC RESEARCH SUPPORTS CREATION SCIENCE AND THE ISSUES OF
	ORIGINS FROM A BIBLICAL PERSPECTIVE. RESEARCH PROJECTS IN THE LIFE
	SCIENCES INCLUDE: THEORY OF BIOLOGICAL DESIGN & ADAPTATION (CONTINUOUS
	ENVIRONMENTAL TRACKING), DINOSAUR FOSSIL SOFT TISSUES ANALYSIS,
	HUMANCHIMP DNA COMPARISONS, HUMAN ANATOMY AND DESIGN, AND GENETICS
	RESEARCH. PHYSICAL SCIENCES RESEARCH INCLUDES STUDIES IN: GEOLOGY,
	FLOOD SEDIMENT ANALYSIS, ARCHAEOLOGY, COSMOLOGY, AND ASTRONOMY PROJECTS
	SUPPORTING A YOUNG EARTH.
	<u></u>
<b>1</b> 4	Other program services (Describe on Schedule O.)
4U	
4.5	(Expenses \$ including grants of \$ ) (Revenue \$ )  Total program service expenses 8,731,261.
40	Total program service expenses 8,731,261.

Form 990 (2023) INSTITUTE FOR CREATION RESEARCH
Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	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	١.		
	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		•	
	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, 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,			
	Part VI	11a	Х	
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			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			.,
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		7.7	
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			3,7
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	44.		, v
45	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	45		Х
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	40		
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			v
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40		v
40	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	40		, v
00	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	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			- v
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X

Form 990 (2023) INSTITUTE FOR CREATION RESEARCH

Part IV | Checklist of Required Schedules (continued)

- 0.11	Chooking of required continued)			T
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		37	
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Х	
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	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	4		
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease		•	
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		Х
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		Х
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		Х
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? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		х
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>			
·		28c		х
29	"Yes," complete Schedule L, Part IV  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			
30		30		x
31	contributions? If "Yes," complete Schedule M	31		X
		31		-23
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	32		х
20	Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	20		х
0.4	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		v	
0.5	Part V, line 1	34	Х	Х
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	0=-		
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?			v
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			177
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		37	
Do:	Note: All Form 990 filers are required to complete Schedule O	38	X	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			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	X	

1023) INSTITUTE FOR CREATION RESEARCH
Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			Yes	No
<b>2</b> a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 73	_	v	
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	v
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	1		X
<b>L</b>	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		
b	If "Yes," enter the name of the foreign country  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
50		5a		Х
b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	30		
oa	any contributions that were not tax deductible as charitable contributions?	6a		x
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	<del> </del>		<del> </del>
~	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	0.0		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12	4		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	4		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders 11a	-		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)	-		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax exempt interest received or accrued during the year	-		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.  Is the organization licensed to issue qualified health plans in more than one state?	13a		
а	Note: See the instructions for additional information the organization must report on Schedule O.	IJa		
h	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			
С	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	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.

						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	1a	11							
	If there are material differences in voting rights among members of the governing body, or if the governing									
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.									
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10							
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	o with a	any other							
	officer, director, trustee, or key employee?			2		X				
3	Did the organization delegate control over management duties customarily performed by or under th				•					
	of officers, directors, trustees, or key employees to a management company or other person?			3		X				
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 was	s filed?	4		X				
5										
6	Did the organization have members or stockholders?			6		X				
7a	Did the organization have members, stockholders, or other persons who had the power to elect or approximation of the power to elect or	point o	one or							
	more members of the governing body?			7a		X				
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s	tockho	lders, or							
	persons other than the governing body?			7b		Х				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	_								
а	The governing body?	Ž		8a	Х					
b	Each committee with authority to act on behalf of the governing body?			8b	Х					
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea	ched a	t the							
	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 Re									
			,		Yes	No				
10a	Did the organization have local chapters, branches, or affiliates?			10a		X				
b	If "Yes," did the organization have written policies and procedures governing the activities of such ch	napters	, affiliates,							
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b						
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing bod	y befor	e filing the form?	11a	Х					
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.									
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х					
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	X					
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "	Yes," de	escribe							
	on Schedule O how this was done			12c	Х					
13	Did the organization have a written whistleblower policy?			13	Х					
14	Did the organization have a written document retention and destruction policy?			14	Х					
15	Did the process for determining compensation of the following persons include a review and approva	al by ind	dependent							
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?									
а	The organization's CEO, Executive Director, or top management official			15a	Х					
b	Other officers or key employees of the organization			15b		X				
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.									
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger	nent w	ith a							
	taxable entity during the year?			16a		X				
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evalua	te its p	articipation							
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	nization	's							
	exempt status with respect to such arrangements?			16b						
Sec	tion C. Disclosure									
17	List the states with which a copy of this Form 990 is required to be filedCA, TX, FL, MS, C	K, A.	<u> </u>							
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, a	nd 990	-T (section 501(c)(3)s	only)	availal	ole				
	for public inspection. Indicate how you made these available. Check all that apply.									
	X Own website X Another's website X Upon request Other (explain	n on Sc	hedule O)							
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co			financ	cial					
	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 boo	oks and	d records							
	INSTITUTE FOR CREATION RESEARCH - 800-337-0375									
	1806 ROYAL LANE DALLAS TX 75229									

# 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.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation was paid.

  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)			((	<u>)</u>			(D)	(E)	(F)		
Name and title	Average	١,,	Position (do not check more than one		Reportable	Reportable	Estimated					
	hours per	(do box	not cl unles	neck i ss per	more son is	than c s both	ne an	compensation	compensation	amount of		
	week	offic	cer an	d a di	recto	r/trust	tee)	from	from related	other		
	(list any	ector						the	organizations	compensation		
	hours for	or dire	au l			ted		organization	(W-2/1099-MISC/	from the		
	related	stee (	ruste		43	ensa		(W-2/1099-MISC/	1099-NEC)	organization		
	organizations	al tru	o nal t		ploye	comi		1099-NEC)		and related		
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations		
(1) DR. RANDY GULIUZZA	40.00	<u>u</u>	Ë	10 10	Ke	e H	Fo					
PRESIDENT/TRUSTEE	40.00	х		Х				170,100.	0.	11,725.		
(2) DON BARBER	40.00							27072000				
FORMER DIRECTOR OF ENTERPRISE TECHNO						х		134,670.	0.	9,754.		
(3) DR. TIM CLAREY	40.00						7					
DIRECTOR OF RESEARCH						X		103,004.	0.	22,200.		
(4) CHRIS KINMAN	40.00											
DIRECTOR OF DISCOVERY CENTER	\					Х		100,631.	0.	21,941.		
(5) DR. JAMES JOHNSON	40.00							407.040		44.040		
CHIEF ACADEMIC OFFICER	40.00					Х		107,313.	0.	14,913.		
(6) DARYL ROBBINS	40.00					,,		100 000	0	14 525		
DIRECTOR OF ENTERPRISE TECHNOLOGY	40 00					X		100,030.	0.	14,537.		
(7) BEAU PATTERSON	40.00	1		Х				02 270	0.	27,220.		
CFO/CORP SECRETARY (8) DAN MITCHELL	1.00							82,270.	0.	21,220.		
VICE CHAIR/SECRETARY/TRUSTEE	1.00	х						0.	0.	0.		
(9) GEN MARK SHACKELFORD	1.00	-25						•	•			
CHAIRMAN/TRUSTEE		Х						0.	0.	0.		
(10) DAN FARELL	1.00							-	-			
TRUSTEE		Х						0.	0.	0.		
(11) DAN ARNOLD	1.00											
TRUSTEE		Х						0.	0.	0.		
(12) DR. MAC BRUNSON	1.00											
TRUSTEE		Х						0.	0.	0.		
(13) TRAVIS FARR	1.00											
TRUSTEE		Х						0.	0.	0.		
(14) DR. ROB STADLER	1.00							_	_			
TRUSTEE	1 22	Х						0.	0.	0.		
(15) DR. MARK STENGLER	1.00	ļ								•		
TRUSTEE	1 00	Х						0.	0.	0.		
(16) COL JEFF WILLIAMS	1.00									•		
TRUSTEE	1 00	Х						0.	0.	0.		
(17) ROB YARDLEY TRUSTEE	1.00	Х						0.	0.	0.		
IMOSIEE		Λ						<u> </u>	U •	- OOO (2222)		

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

Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	ΙHiς	ghes	st C	ompensated Employee	s (continued)				
(A)	(B)			(0				(D)	(E)			(F)	
Name and title	Average	(do		Posi		<b>າ</b> than ເ	one	Reportable	Reportable	.	Es	stimate	ed
	hours per	box	, unles	ss per	son i	s both	n an	compensation	compensation	on	ar	nount	of
	week		cer an	a a a	recto	r/trus	tee)	from	from related	t k		other	
	(list any	ector						the	organization			pensa	
	hours for	or dir	e e			ated		organization	(W-2/1099-MIS			om the	
	related	ıstee	truste		9	bens		(W-2/1099-MISC/	1099-NEC)			anizati	
	organizations below	altr	onal		oloye	8 g		1099-NEC)				d relate	
	line)	Individual trustee or director	Institutional trustee	Officer	key employee	Highest compensated employee	Former				orga	anizatio	ons
									-				
											1		
								_					
							•						
1b Subtotal								798,018.		0.	12	2,29	90.
	c Total from continuation sheets to Part VII, Section A						0.			0.			
d Total (add lines 1b and 1c)								798,018.		0.	12	2,29	90.
2 Total number of individuals (including but n			_					eceived more than \$100,	000 of reportable	= e			
compensation from the organization													6
												Yes	No
3 Did the organization list any former officer,	director, trust	ee, k	ey e	mpl	oye	e, or	hig	hest compensated emp	loyee on				
line 1a? If "Yes," complete Schedule J for s	uch individual										3		X
4 For any individual listed on line 1a, is the su													
and related organizations greater than \$150	0,000? If "Yes	" co	mple	ete S	Sche	edule	. <i>J f</i>	or such individual	· ·		4	Х	
5 Did any person listed on line 1a receive or a	accrue comper	ısati	on fr	om	any	unre	elate	ed organization or individ	dual for services				
rendered to the organization? // "Yes." com											5		Х
Section B. Independent Contractors													
1 Complete this table for your five highest co	mpensated inc	lepe	nder	nt co	ntra	acto	rs th	nat received more than \$	100,000 of comp	oensat	tion fro	om	
the organization. Report compensation for	the calendar ye	ear e	ndin	ıg w	ith c	or wi	thin	the organization's tax y	ear.				
(A)								(B)			(0		
Name and business	address							Description of s		C	ompe	nsatio	า
AFTERGLOW STUDIOS							ŀ	ICR DISCOVER	Y CENTER				
PO BOX 263, GALLATIN GATE	WAY, MT	5	<u>97</u>	<u>30</u>				DOME FILM PRO	ODUCTIO		18	<u>2,7</u> 2	<u>22.</u>
•													
							$\dashv$						
							$\square$						
2 Total number of independent contractors (i \$100,000 of compensation from the organi		ot lin	nited	to t	thos 1		ted	above) who received mo	ore than				

95-3523177

		Check if Schedule O contains 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	Revenuè excluded from tax under
					lunction revenue	business revenue	sections 512 - 514
s s	1 a	Federated campaigns 1a					
ran		Membership dues 1b					
E G		Fundraising events 1c					
ifts ar A		Related organizations 1d					4
Contributions, Gifts, Grants and Other Similar Amounts		Government grants (contributions) 1e					1
Sign	f	All other contributions, gifts, grants, and					
but		similar amounts not included above 1f	11,075,008.				
ÖĘ	g	Noncash contributions included in lines 1a-1f 1g \$	1,540,545.				
a C	h	Total. Add lines 1a-1f		11,075,008.			
			Business Code				
ġ.	2 a	DISCOVERY CENTER	611710	529,052.	529,052.		
Program Service Revenue	b	TUITION AND REGISTRATION FEES	611710	96,493.	96,493.		
Seg	С	HONORARIUMS	611710	62,646.	62,646.		
an eve	d						
og B	е						
Ā	f	All other program service revenue					
	g	Total. Add lines 2a-2f		688,191.			
	3	Investment income (including dividends, intere	st, and				
		other similar amounts)		437,495.	· ·		437,495.
	4	Income from investment of tax-exempt bond p	roceeds				
	5	Royalties		35,132.			35,132.
		(i) Real	(ii) Personal				
	6 a	Gross rents 6a					
	b	Less: rental expenses 6b					
	С	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory <b>7a</b> 1,599,010.					
	b	Less: cost or other basis					
an		and sales expenses					
Revenue		Gain or (loss) 7c 39,183.					
		Net gain or (loss)	I	39,183.			39,183.
her	8 a	Gross income from fundraising events (not					
ᄚ		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 18					
		Less: direct expenses 8b					
		Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See					
		Part IV, line 19 9a					
	D	Less: direct expenses 9b					
	40 -	Net income or (loss) from gaming activities	<u> </u>				
	10 a	Gross sales of inventory, less returns	830,372.				
		and allowances 10a					
		Less: cost of goods sold  Net income or (loss) from sales of inventory	,	522,434.	522,434.		
-	C	Net Income or (loss) from sales of inventory	Business Code	322,131.	322,131.		
S <sub>I</sub>	11 a	MISCELLANEOUS INCOME	900003	52,715.	52,715.		
neo Tue	ii a b			,	,:20:		
Miscellaneous Revenue	C						
isce		All other revenue					
Σ		Total. Add lines 11a-11d		52,715.			
	12	Total revenue. See instructions		12,850,158.	1,263,340.	0.	511,810.

# Form 990 (2023) INSTITUTE FOR CREATION RESEARCH Part IX Statement of Functional Expenses

			er organizations must cor	npiete column (r.y.	
	Check if Schedule O contains a respon	se or note to any line in			
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	12,591.	12,591.		4
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	308,020.	93,568.	214,452.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	3,845,656.	3,305,406.	326,517.	213,733.
8	Pension plan accruals and contributions (include			<b>V</b>	
	section 401(k) and 403(b) employer contributions)	181,610.	153,427.	16,321.	11,862. 41,228.
9	Other employee benefits	669,569.	582,389.	45,952.	41,228.
10	Payroll taxes	306,388.	252,300.	38,139.	15,949.
11	Fees for services (nonemployees):				
а	Management			1.7.0.1	
b	Legal	22,483.	6,422.	16,061.	
С	Accounting	39,158.		39,158.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees		<b>•</b>		
g	Other. (If line 11g amount exceeds 10% of line 25,	302,895.	299,328.	2 064	1 503
40	column (A), amount, list line 11g expenses on Sch O.)	164,125.	129,152.	2,064.	1,503. 34,898.
12	Advertising and promotion	570,200.	441,460.	108,741.	19,999.
13 14	Office expenses Information technology	81,976.	70,942.	6,870.	4,164.
15	Royalties	9,751.	9,751.	0,070	1,1011
16	Occupancy	594,647.	549,734.	19,669.	25,244.
17	Travel	287,351.	258,555.	20,068.	8,728.
18	Payments of travel or entertainment expenses	,	,	,	
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,435,900.	1,314,638.	90,031.	31,231.
23	Insurance	154,011.	138,519.	9,315.	6,177.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
_	amount, list line 24e expenses on Schedule 0.)  POSTAGE & FREIGHT	697,193.	600,160.	875.	96,158.
a b	PRINTING	590,772.	512,919.	198.	77,655.
c	111111111111111111111111111111111111111	220,7.20	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
d					
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	10,274,296.	8,731,261.	954,506.	588,529.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				5 <b>990</b> (2222)

Form 990 (2023)
Part X Balance Sheet

Pai	τx	Balance Sneet				
		Check if Schedule O contains a response or note to any line in this	Part X			
				<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	1,039,498.	1	1,086,782.	
	2	Savings and temporary cash investments		9,783,968.	2	13,576,005.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4		
	5	Loans and other receivables from any current or former officer, dire			4	
		trustee, key employee, creator or founder, substantial contributor,				
		controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as de				
		under section 4958(f)(1)), and persons described in section 4958(c)	)(3)(B)		6	
ts	7	Notes and loans receivable, net		2,250.	7	9,646.
Assets	8	Inventories for sale or use		639,359.	8	699,861.
Ä	9	Prepaid expenses and deferred charges		144,191.	9	76,989.
	10a	Land, buildings, and equipment: cost or other			1	
		basis. Complete Part VI of Schedule D 10a 39, 9	25,171.			
	b		33,461,003.	10c		
	11	Investments - publicly traded securities	5,252,360.	11	5,449,265.	
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets	246 047	14	170 741	
	15	Other assets. See Part IV, line 11		246,847.	15	179,741.
	16	Total assets. Add lines 1 through 15 (must equal line 33)		50,569,476.	16	53,359,016.
	17	Accounts payable and accrued expenses		345,396.	17	363,493.
	18	Grants payable		61,213.	18	81,904.
	19	Deferred revenue		01,213.	19 20	01,304.
	20 21	Tax-exempt bond liabilities  Escrow or custodial account liability. Complete Part IV of Schedule	_		21	
	22	Loans and other payables to any current or former officer, director,			21	
ies	22	trustee, key employee, creator or founder, substantial contributor,				
Liabilities					22	
Lia	23				23	
	24				24	
	25	Other liabilities (including federal income tax, payables to related the				
		parties, and other liabilities not included on lines 17-24). Complete				
		of Schedule D		2,297,947.	25	2,281,641.
	26	Total liabilities. Add lines 17 through 25		2,704,556.	26	2,727,038.
		Organizations that follow FASB ASC 958, check here				
ses		and complete lines 27, 28, 32, and 33.				
lanc	27	Net assets without donor restrictions		46,546,027.	27	49,322,464.
Ва	28	Net assets with donor restrictions	<u></u>	1,318,893.	28	1,309,514.
pur		Organizations that do not follow FASB ASC 958, check here				
r F		and complete lines 29 through 33.				
o s	29	Capital stock or trust principal, or current funds			29	
set	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other fun-		45 064 000	31	F0 604 070
Ne.	32	Total net assets or fund balances		47,864,920.	32	50,631,978.
	33	Total liabilities and net assets/fund balances		50,569,476.	33	53,359,016.

Form **990** (2023)

Form	n 990 (2023) INSTITUTE FOR CREATION RESEARCH	95-3523	177	Pag	ge <b>1</b> 2
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1 12	2,850	1	5.8
-	Total revenue (must equal Part VIII, column (A), line 12)		, 274		
2	Total expenses (must equal Part IX, column (A), line 25)		2,57!	_	
3	Revenue less expenses. Subtract line 2 from line 1		7,864		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	5		5,8	
5	Net unrealized gains (losses) on investments	H		, 0	19.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8	0	5,3	17
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0,	, J	<u> </u>
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,	5 C	. 63.	1 0	70
Da	column (B)) rt XII Financial Statements and Reporting	10 50	631	1,9	/0.
ı a					
	Check if Schedule O contains a response or note to any line in this Part XII	<u>′</u>	······	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			Tes	NO
	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				
	consolidated basis, or both:				
	X Separate basis 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 Sche	edule O.			
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? **b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

or audits, explain why on Schedule O and describe any steps taken to undergo such audits

Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

Form 990 (2023)

#### **SCHEDULE A**

(Form 990)

Total

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** 

## INSTITUTE FOR CREATION RESEARCH 95-3523177 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 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 10 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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))

Sch				ION RESEAR		95-352	
Pa	rt II Support Schedule for 0	Organizations	Described in	Sections 170(I	o)(1)(A)(iv) and	170(b)(1)(A)(v	i)
	(Complete only if you checked	d the box on line 5	, 7, or 8 of Part I o	r if the organization	n failed to qualify u	nder Part III. If the	organization
	fails to qualify under the tests	listed below, pleas	se complete Part I	II.)			
Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 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.")	9427271.	11437065.	12732324.	10252423.	<u> 11075008.</u>	54924091.
2	Tax revenues levied for the organ-						A
	ization's benefit and either paid to						
	or expended on its behalf					4	
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	9427271.	11437065.	12732324.	10252423.	11075008.	54924091.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						5191769.
6	Public support. Subtract line 5 from line 4.						49732322.
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	9427271.	<u> 11437065.</u>	12732324.	10252423.	<u> 11075008.</u>	54924091.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	49,977.	51,891.	81,239.	213,846.	472,627.	869,580.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain	10					
	or loss from the sale of capital						
	assets (Explain in Part VI.)	564,671.	1128274.	42,371.	47,093.		1835124.
11	<b>Total support.</b> Add lines 7 through 10						57628795.
12	Gross receipts from related activities,	etc. (see instruction	ons)			12 6	,604,284.
13	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third,	fourth, or fifth tax y	ear as a section 5	01(c)(3)	
	organization, check this box and stor						
Sec	ction C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2023 (li	ine 6, column (f), d	ivided by line 11, o	column (f))		14	86.30 %

Se	ction C. Computation of Public Support Percentage		
14	Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	86.30 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	82.01 %
16	33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or m	ore, check	this box and
	stop here. The organization qualifies as a publicly supported organization		X
ŀ	33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3%	or more, cl	heck this box
	and stop here. The organization qualifies as a publicly supported organization		
17a	10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, a	nd line 14	is 10% or more,
	and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part	VI how the	organization
	meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
ŀ	10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 1	7a, and lin	e 15 is 10% or
	more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in	n Part VI ho	ow the
	organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	ation	
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and the control of the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and the control of the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and the control of the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and the control of the contr	nd see insti	ructions

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

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

Se	ction 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.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						1
	formed, or facilities furnished in any activity that is related to the						_
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to					1	
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Se	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6						
10a	Gross income from interest,						
	dividends, payments received on securities loans, rents, royalties,						
	and income from similar sources	4					
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
(	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b, whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third,	fourth, or fifth tax y	ear as a section 5	01(c)(3) organizatio	n,
	check this box and stop here						
<u>Se</u>	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	livided by line 13, o	column (f))		15	%
	Public support percentage from 2022					16	%
<u>Se</u>	ction D. Computation of Inves	tment Income	Percentage				
	Investment income percentage for 20					17	%
	Investment income percentage from					18	<u>%</u>
19a	<b>33 1/3% support tests - 2023.</b> If the	organization did n	ot check the box	on line 14, and line	15 is more than 3	3 1/3%, and line 17	' is not
	more than 33 1/3%, check this box ar	nd <b>stop here.</b> The	organization quali	fies as a publicly s	upported organiza	tion	
k	33 1/3% support tests - 2022. If the	•			•	•	
	line 18 is not more than 33 1/3%, che	ck this box and <b>st</b>	op here. The orga	nization qualifies a	s a publicly suppo	rted organization	
20							

### 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		
4			
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	4c		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	9a		
	9b		
	9c		
	10a		
	10b		L

Par	t IV	Supporting Organizations (continued)			
		(Community)		Yes	No
11	Has th	he organization accepted a gift or contribution from any of the following persons?			
а		son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	elow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
С	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sec	tion E	3. Type I Supporting Organizations	4		
				Yes	No
1	Did th	ne governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,		<b>•</b>	
		cors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s)			
		ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did th	ne organization operate for the benefit of any supported organization other than the supported			
	organ	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part \	how providing such benefit carried out the purposes of the supported organization(s) that operated,			
_		vised, or controlled the supporting organization.	2		
Sec	tion C	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 trus	stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or ma	nagement of the supporting organization was vested in the same persons that controlled or managed			
_	the su	pported organization(s).	1		
Sec	tion L	D. All Type III Supporting Organizations			
				Yes	No
1		ne organization provide to each of its supported organizations, by the last day of the fifth month of the			
	-	ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	•	(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
		ization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2		any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
		ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	_		
_		rganization maintained a close and continuous working relationship with the supported organization(s).	2		
3		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
		icant voice in the organization's investment policies and in directing the use of the organization's			
		ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's	•		
Sec	suppo	orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations	3		
1		k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a b		The organization satisfied the Activities Test. <i>Complete line 2 below.</i> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
С				)	
2		The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instites Test. Answer lines 2a and 2b below.	struction	Yes	No
		ubstantially all of the organization's activities during the tax year directly further the exempt purposes of		163	NO
а		upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		e supported organization(s) to which the organization was responsive: If Tes, then if I art vindentity			
		he organization was responsive to those supported organizations, and how the organization determined			
			2a		
h		hese activities constituted substantially all of its activities.  ne activities described on line 2a, above, constitute activities that, but for the organization's involvement,	<u>-u</u>		
		r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		If the reasons for the organization's position that its supported organization(s) would have engaged in			
		activities but for the organization's involvement.	2b		
3		nt of Supported Organizations. <b>Answer lines 3a and 3b below.</b>			
		ne organization have the power to regularly appoint or elect a majority of the officers, directors, or			
-		the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	За		
b		ne 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.

Sche	dule A (Form 990) 2023 INSTITUTE FOR CREATION R			5-35231// Page 6
Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust or	n Nov. 20, 1970 ( <i>explain in</i> <b>F</b>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must of	omplet	e Sections A through E.	
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		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):			
<u></u> а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	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		

emergency temporary reduction (see instructions). Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

5

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Schedule A (Form 990) 2023

Income tax imposed in prior year

Distributable Amount. Subtract line 5 from line 4, unless subject to

Par	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)				
Secti	on D - Distributions			Current Year	
1	Amounts paid to supported organizations to accomplish exer	npt purposes	1		
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	s of supported organizations	3		
4	Amounts paid to acquire exempt-use assets		4		
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)	5		
6	Other distributions (describe in Part VI). See instructions.		6	4	
7	Total annual distributions. Add lines 1 through 6.		7		
8	Distributions to attentive supported organizations to which the	e 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	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(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				
a	From 2018				
	From 2019				
	From 2020				
	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: \$				
	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
	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 <b>Part VI.</b> See instructions.  Remaining underdistributions for 2023. Subtract lines 3h				
6					
	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				
С	Excess from 2021				
d	Excess from 2022				
е	Excess from 2023				

Schedule A (Form 990) 2023

Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;
	Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C,
	Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V,
	Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)
	loce iliatiuotiona.)
	A
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Schedule A (Form 990) 2023

# Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

# **Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Name of the organization **Employer identification number** INSTITUTE FOR CREATION RESEARCH 95-3523177 Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)( 3 ) (enter number) organization
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation
Check if your organization	is covered by the General Rule or a Special Rule.
	c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.
General Rule	
For an organization	on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or
	y one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.
property) from an	y one contributor. Complete Farts rand it. See instructions for determining a contributor's total contributions.
Special Rules	
X For an organization	on described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under
	) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one
	ig the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h;
	Z, line 1. Complete Parts I and II.
.,	
For an organization	on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one
contributor, durin	g the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific,
literary, or educat	tional purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering
"N/A" in column (	(b) instead of the contributor name and address), II, and III.
For an organization	on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the
year, contribution	is exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box
is checked, enter	here the total contributions that were received during the year for an exclusively religious, charitable, etc.,
purpose. Don't co	omplete any of the parts unless the General Rule applies to this organization because it received nonexclusively
religious, charitat	ole, etc., contributions totaling \$5,000 or more during the year \$
Caution: An organization t	that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it <b>must</b>
-	le 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify
	ng requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2023)

Name of organization Employer identification number

# INSTITUTE FOR CREATION RESEARCH

95-3523177

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 1,113,927.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$ 500,000.	Person X Payroll
(a)	(b)	(c)	(d)
No. 4_	Name, address, and ZIP + 4	* 222,222.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

# INSTITUTE FOR CREATION RESEARCH

95-3523177

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if ac	dditional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	STOCKS AND SECURITIES	\$ <u>1,113,927.</u>	02/27/24
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	Cabadula P. (Farm 000) (0000)

Page 4 Schedule B (Form 990) (2023) Name of organization **Employer identification number** INSTITUTE FOR CREATION RESEARCH 95-3523177 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. `from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

(b) Purpose of gift (c) Use of gift (d) Description of how gift is held

## (e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from

Part I

# **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

INSTITUTE FOR CREATION RESEARCH

**Employer identification number** 95-3523177

		(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	riting that the assets held in donor advi	ised funds
	are the organization's property, subject to the organization's e	_	
6	Did the organization inform all grantees, donors, and donor ac		
	for charitable purposes and not for the benefit of the donor or		
	impermissible private benefit?		Yes No
Pai		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		of a historically important land area
	Protection of natural habitat		of 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	n of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Yea
а	Total number of conservation easements		2a
b			
С	Number of conservation easements on a certified historic stru		
d	Number of conservation easements included on line 2c acquir		
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele		
	year		
4	Number of states where property subject to conservation ease	ement is located	
5	Does the organization have a written policy regarding the peri		-
	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, h		
7	Amount of expenses incurred in monitoring, inspecting, handl	ing of violations, and enforcing conserva	ation easements during the year
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footne	ote to the organization's financial staten	nents that describes the
	organization's accounting for conservation easements.	-	
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or O	other Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958	3, not to report in its revenue statement	and balance sheet works
	of art, historical treasures, or other similar assets held for pub	lic exhibition, education, or research in f	furtherance of public
	service, provide in Part XIII the text of the footnote to its finan	cial statements that describes these iter	ms.
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	exhibition, education, or research in fur	therance 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		al gain, provide
•	the following amounts required to be reported under FASB AS		
а	Revenue included on Form 990, Part VIII, line 1	-	\$
			······································

Sche	edule D (Form 990) 2023		FOR CREATION					523177	
Par	rt III   Organizations M	laintaining Coll	ections of Art, His	storical Tre	easures, o	r Other S	Similar Asse	ts <sub>(continu</sub>	ed)
3	Using the organization's acq	uisition, accession,	and other records, che	ck any of the f	following that	t make sign	ificant use of its	;	
	collection items (check all th	at apply).	_	_					
а	X Public exhibition		d	Loan or exc	hange progra	am			
b	X Scholarly research		e	_ Other					
С	Preservation for future	-							
4	Provide a description of the	organization's collec	ctions and explain how	they further th	ne organizatio	on's exemp	t purpose in Par	t XIII.	
5	During the year, did the orga	nization solicit or re	ceive donations of art,	historical treas	sures, or othe	er similar as	sets		
	to be sold to raise funds rath						L	Yes	X No
Par			ments Complete if th	ne organizatior	n answered "	Yes" on Fo	rm 990, Part IV,	line 9, or	
	reported an amount o							7	
1a	Is the organization an agent,								
	on Form 990, Part X?		l l - k - kl £-ll				L	Yes	∟ No
D	If "Yes," explain the arranger	ment in Part XIII and	complete the following	g table:				Amount	
_	Denimaina balansa							Amount	
C							1c		
a	Additions during the year						1d 1e		
•	Distributions during the year						1f		
f 22	Ending balanceDid the organization include							Yes	No
	If "Yes," explain the arranger						·	163	
			e organization answered						
				Prior year	(c) Two yea		) Three years back	(e) Four y	ears back
1a	Beginning of year balance						-		
b	Contributions								
С	Net investment earnings, gai								
d	Grants or scholarships								
е	Other expenditures for facilit								
	and programs								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated perce	ntage of the current	year end balance (line	1g, column (a)	)) held as:				
а	Board designated or quasi-e	ndowment	%						
b	Permanent endowment		%						
С	Term endowment	%							
	The percentages on lines 2a								
За	Are there endowment funds	not in the possession	on of the organization the	nat are held ar	nd administer	red for the		_	
	organization by:								'es No
	(i) Unrelated organizations?							. 3a(i)	
	(ii) Related organizations?							3a(ii)	_
b	If "Yes" on line 3a(ii), are the							<b>3b</b>	
4 Dar	Describe in Part XIII the inter			t funds.					
Par		• • •		IV line 11e C	000 Form 000	Dort V lin	0.10		
			es" on Form 990, Part	i				(4) D '	
	Description of prop	репту	(a) Cost or other basis (investment)		or other (other)		umulated eciation	(d) Book	value
<b>-</b>	Lord		טמטוט (ווועפטנווופוונ)		6,069.	depre	Joiation	2,476	069
					8,599.	1 50	3,452.	$\frac{2,476}{2,415}$	
Ø	Buildings			J, J 1	.0,000	1,50	, , , , , , , ,	<u>4,410</u>	<u>, / • </u>

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,476,069.		2,476,069.
<b>b</b> Buildings		3,918,599.	1,503,452.	2,415,147.
c Leasehold improvements				
<b>d</b> Equipment		1,064,031.	405,772.	658,259.
e Other		32,466,472.	5,735,220.	26,731,252.
Total. Add lines 1a through 1e. (Column (d) must equal	32,280,727.			

Schedule D (Form 990) 2023

Part VII Investments - Other Securities			
Complete if the organization answered "Yes			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			4
(D)			
(E)			
(F)			$\overline{}$
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))  Part VIII Investments - Program Related.			<del>)                                    </del>
Complete if the organization answered "Yes	" on Form 000 Port IV line	11c See Form 900 Part V line 13	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	d of year market value
<u> </u>	(b) Book value	(c) Wethod of Valuation. Cost of end	1-01-year market value
(1)			
(2)			
(3)			
<u>(4)</u>			
(5)			
<u>(6)</u>			
<u>(7)</u>			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))  Part IX Other Assets			
Complete if the organization answered "Yes	s" on Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
	a) Description	, ,	(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, of	col. (B))		
Part X Other Liabilities			
Complete if the organization answered "Yes	s" on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25	•
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) LIABILITIES UNDER SPLIT	INTEREST		
(3) AGREEMENTS			2,101,900.
(4) OPERATING LEASE LIABILIT:	IES		179,741.
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 25, of	col. (B))		2,281,641.

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 ... X

Part	Reconciliation of Revenue per Audited Financial Statemen	nts With	Revenue per Ref	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements			1	13,987,072.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a	105,879.		
b	Donated services and use of facilities	2b	637,780.		
С	Recoveries of prior year grants	2c			
	Other (Describe in Part XIII.)		393,255.		
е	Add lines 2a through 2d			2e	1,136,914.
3	Subtract line <b>2e</b> from line <b>1</b>			3	12,850,158.
	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 <b>4a</b> and <b>4b</b>			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	12,850,158.
Par	XII Reconciliation of Expenses per Audited Financial Stateme	nts With	i Expenses per H	letur	n
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	11,220,014.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1			
а	Donated services and use of facilities	2a	637,780.		
b	Prior year adjustments				
	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	307,938.		0.45 54.0
	Add lines 2a through 2d			2e	945,718.
3	Subtract line 2e from line 1			3	10,274,296.
	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
	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	0.
5 Dor	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	10,274,296.
	XIII Supplemental Information				
	le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part II			; Part )	X, line 2; Part XI,
lines 2	d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addit	ional inforr	mation.		
סגם	m TTT ITNE 4.				
PAR	T III, LINE 4:				
TCD	'S COLLECTION INCLUDES FOSSILS AND OTHER H	т стор.	דראו אסיידיא	CTC	WUTCU ADD
ICK	S COLLECTION INCLUDES FOSSILIS AND OTHER H	TOTOK.	ICAL ARITEA	CIS	WHICH ARE
TICE.	D IN FURTHERANCE OF THE ORGANIZATION'S RES	FARCH	אום בחווכאיי	TON	<b>Δ</b> Τ.
001	D IN FORTHERANCE OF THE ORGANIZATION D RED	BARCII	AND EDUCAT	T O 1 1 2	<u>711</u>
Δርጥ	IVITIES.				
1101	IVIIID.				
PAR	T X, LINE 2:				
тне	INSTITUTE IS EXEMPT FROM FEDERAL INCOME T	AXES I	UNDER SECTION	ON	501(C)(3)
	INDITION IS MADE INCOME INCOME.		OHDER BEGIE	011	301(0)(3)
OF	THE INTERNAL REVENUE CODE (IRC). THE INSTI-	TUTE I	HAS BEEN CL	ASS	IFIED AS
<u></u>					
AN	ORGANIZATION THAT IS NOT A PRIVATE INSTITU	TE UNI	DER IRC SEC	TIO	N
		511			= <del>-</del>
509	(A)(2), AND AS SUCH, CONTRIBUTIONS TO THE	INSTI	TUTE OUALIF	Y F	OR
	. , , , ,				<u>-                                      </u>
DED	UCTIONS AS CHARITABLE CONTRIBUTIONS. HOWEV	ER, II	NCOME GENER	ATE	D FROM
					<del>-</del>

ACTIVITIES UNRELATED TO THE INSTITUTE'S EXEMPT PURPOSE IS SUBJECT TO TAX

Part XIII | Supplemental Information (continued)

UNDER IRC SECTION 511.

MANAGEMENT HAS CONCLUDED THAT ANY TAX POSITIONS THAT WOULD NOT MEET THE

MORE-LIKELY-THAN-NOT CRITERION OF FINANCIAL ACCOUNTING STANDARDS BOARD

(FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) 740-10 WOULD BE IMMATERIAL

TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE. ACCORDINGLY, THE

ACCOMPANYING FINANCIAL STATEMENTS DO NOT INCLUDE ANY PROVISION FOR

UNCERTAIN TAX POSITIONS, AND NO RELATED INTEREST OR PENALTIES HAVE BEEN

RECORDED IN THE STATEMENT OF ACTIVITIES OR ACCRUED IN THE STATEMENT OF

FINANCIAL POSITION. FEDERAL TAX RETURNS OF THE ENTITY ARE GENERALLY OPEN

TO EXAMINATION BY THE RELEVANT TAXING AUTHORITY FOR A PERIOD OF THREE

YEARS FROM THE DATE THE RETURNS ARE FILED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B	307,938.
CHANGE IN SPLIT INTEREST AGREEMENTS	85,317.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	393,255.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B

307,938.

### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

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

Attach to Form 990.

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

2023 Open to Public

OMB No. 1545-0047

Open to Publ Inspection

INSTITUTE	FOR CREA	TION RESEAR	СН				95-3523177
Part I General Information on Grants a							
1 Does the organization maintain records							
criteria used to award the grants or assis	stance?						N
2 Describe in Part IV the organization's pro							
Part II Grants and Other Assistance to recipient that received more than S						es" on Form 990, Part	: IV, line 21, for any
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
				3			
		C	O <sup>*</sup>				

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
TUITION ASSISTANCE	2	12,591.	0	FMV	
			S		
			)		
Part IV Supplemental Information. Provide the information requ	uired in Part I, lin	e 2; Part III, column	(b); and any other ad	ditional information.	
PART I, LINE 2:		)			
O TUITION ASSISTANCE IS PROVIDED TO	EMPLOYE	ES FOR THE	IR CONTINU	ED	
PROFESSIONAL DEVELOPMENT, TO IMPROV	E JOB-RE	LATED SKII	JLS AND TO	PROMOTE	
	)				
LIFELONG LEARNING. SPECIFIC AGREEME	NT DETAI	LS SUCH AS	MONITORIN	G, GRADES,	
REIMBURSEMENT, ETC., ARE AGREED UPO	N BETWEE	N EACH APE	LICANT AND	THE	
ORGANIZATION.					

# **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

Internal Revenue Service Name of the organization

Department of the Treasury

INSTITUTE FOR CREATION RESEARCH

Employer identification number 95-3523177

P	art I Questions Regarding Compensation	<u> </u>	<u>'</u>	
	account negaraning compensation		Yes	No
12	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,		163	140
	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)			
	Discretionary sponding account i crosmar services (such as maid, chadned)			
h	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
-	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,	1.5		
_	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
	tradices, and officers, including the OLO/Exceditive birector, regarding the from checked of fine fair			
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
Ŭ	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.			
	Compensation committee Written employment contract			
	Independent compensation consultant  X Compensation survey or study			
	Form 990 of other organizations  X Approval by the board or compensation committee			
	Approval by the board of compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
4				
_	organization or a related organization:  Receive a severance payment or change-of-control payment?	10		Х
a		4a 4b		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4c		X
С	Participate in or receive payment from an equity-based compensation arrangement?	40		
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section F01(c)(2) F01(c)(4) and F01(c)(90) arrestrations must complete lines F 0			
E	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
_	contingent on the revenues of:	-		Х
a	The organization?	5a		X
a	Any related organization?	5b		
•	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			Х
a	The organization?	6a		
b	Any related organization?	6b		X
_	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	_		v
_	not described on lines 5 and 6? If "Yes," describe in Part III	7		<u> </u>
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	_		v
_	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

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

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.

(A) Name and Title		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DR. RANDY GULIUZZA	(i)	170,100.	0.	0.	10,525.	1,200.	181,825.	0.
PRESIDENT/TRUSTEE	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(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.
, 0

## SCHEDULE M (Form 990)

## **Noncash Contributions**

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service

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

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

Inspection

Name of the organization **Employer identification number** 95-3523177 INSTITUTE FOR CREATION RESEARCH **Types of Property** Part I (a) (b) (c) (d) Check if Number of Noncash contribution Method of determining applicable contributions or amounts reported on noncash contribution amounts items contributed Form 990, Part VIII, line 1g Art - Works of art Art - Historical treasures 2 Art - Fractional interests 3 Books and publications 4 Clothing and household goods 5 Cars and other vehicles 6 Boats and planes 7 Intellectual property 8 22 1,540,470. FAIR MARKET VALUE Securities - Publicly traded ..... Х Securities - Closely held stock ..... 10 Securities - Partnership, LLC, or trust interests Securities - Miscellaneous 12 13 Qualified conservation contribution -Historic structures Qualified conservation contribution - Other 14 Real estate - Residential 15 Real estate - Commercial 16 Real estate - Other 17 18 Collectibles Food inventory 19 Drugs and medical supplies ..... 20 Taxidermy 21 Historical artifacts 22 23 Scientific specimens 75. FAIR MARKET VALUE Archeological artifacts 24 25 Other 26 Other 27 Other 28 Other Number of Forms 8283 received by the organization during the tax year for contributions Yes No 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for Х exempt purposes for the entire holding period? 30a **b** If "Yes," describe the arrangement in Part II. Х 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash Х contributions? 32a If "Yes," describe in Part II. If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,

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

Schedule M (Form 990) 2023

describe in Part II.

# 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.

Inspection

OMB No. 1545-0047

Name of the organization

**Employer identification number** 

INSTITUTE FOR CREATION RESEARCH   95-3523177
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
IS DUE AS CREATOR. 2) OPPOSE THE DEIFICATION OF NATURE BY EXPOSING
DARWINIAN SELECTIONISM AS AN IDOLATROUS WORLDVIEW. EDIFICATION: 1) HELP
PASTORS LEAD, FEED, AND DEFEND THEIR FLOCKS BY PROVIDING SCIENTIFIC
RESPONSES TO SECULAR ATTACKS. 2) CHANGE CHRISTIANS' VIEW OF BIOLOGY BY
CONSTRUCTING AN ORGANISM-FOCUSED THEORY OF BIOLOGICAL DESIGN.
EVANGELISM: 1) DEFEND THE GOSPEL BY SHOWING HOW NATURAL PROCESSES
CANNOT EXPLAIN THE MIRACLES IN THE BIBLE. 2) COUNTER OBJECTIONS TO THE
GOSPEL BY EQUIPPING BELIEVERS WITH SCRIPTURE-AFFIRMING SCIENCE.
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
ON THE FOCUS TOPICS.
FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
RESEARCH FOR GENERAL AUDIENCES AND OFFER PROGRAMS SUCH AS THE ICR RADIO

PODCASTS, ICR SOCIAL MEDIA, EVENTS, AND CONFERENCES ACROSS THE COUNTRY AND THE GLOBE. ICR'S COMMUNICATIONS RESOURCES PRESENT A CHRISTIAN WORLDVIEW AND PROVIDE SCIENTIFIC EVIDENCE SUPPORTING BIBLICAL CREATION BASED ON GENESIS 1-11.

FORM 990, PART VI, SECTION A, LINE 1A:

GOVERNANCE, MANAGEMENT, AND DISCLOSURE:

THE ORGANIZATION IS A FULLY ACCREDITED MEMBER OF THE EVANGELICAL COUNCIL FOR FINANCIAL ACCOUNTABILITY (ECFA) AND, AS SUCH, SUBSCRIBES TO ECFA'S SEVEN STANDARDS OF RESPONSIBLE STEWARDSHIP ADDRESSING: (1) OPERATION IN

CONFORMITY WITH THE ORGANIZATION'S EVANGELICAL CHRISTIAN DOCTRINAL

Schedule O (Form 990) 2023 Page 2

Name of the organization INSTITUTE FOR CREATION RESEARCH

Employer identification number 95-3523177

STATEMENT, (2) OVERSIGHT BY A BOARD OF DIRECTORS, THE MAJORITY OF WHICH ARE INDEPENDENT, (3) SUBMISSION OF COMPLETE, ACCURATE, AUDITED FINANCIAL STATEMENTS, (4) PROPER MANAGMENT AND FINANCIAL CONTROLS OVER THE USE OF THE ORGANIZATION'S RESOURCES, (5) PUBLIC AVAILABILITY OF THE ORGANIZATION'S CURRENT FINANCIAL STATEMENTS UPON WRITTEN REQUEST, (6) AVOIDANCE OF CONFLICTS OF INTEREST, AND (7) RESPONSIBLE, TRUTHFUL, FUND-RAISING PRACTICES.

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

THE ORGANIZATION'S TOP MANAGEMENT OFFICIAL AND TOP FINANCIAL OFFICER EACH
REVIEW THE FORM 990 PRIOR TO ITS FILING WITH THE IRS. A COPY OF THE FINAL
FORM 990 IS ALSO PROVIDED TO THE VOTING MEMBERS OF THE ORGANIZATION'S AUDIT
COMMITTEE AND GOVERNING BODY PRIOR TO ITS FILING WITH THE IRS.

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

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS DISTRIBUTED TO EACH
MEMBER OF THE ORGANIZATION'S GOVERNING BODY, ITS OFFICERS, AND ITS KEY
EMPLOYEES ON AN ANNUAL BASIS. EACH SUCH INDIVIDUAL PROVIDES AN ANNUAL
DISCLOSURE STATEMENT INDICATING THAT THEY HAVE RECEIVED, READ, UNDERSTOOD
AND AGREED TO COMPLY WITH THE POLICY, CERTIFYING THAT: (1) THEY HAVE NO
RELATIONSHIPS OR INTERESTS THAT PRESENT A CONFLICT OF INTEREST, (2) THEY
HAVE ONE OR MORE CONFLICTS OF INTERESTS THAT HAVE BEEN FULLY DISCLOSED AS
REQUIRED BY THE POLICY AND HAVE BEEN PROPERLY ADMINISTERED IN CONFORMITY
WITH THE POLICY, OR (3) THEY HAVE PREVIOUSLY UNDISCLOSED CONFLICTS OF
INTEREST AND DISCLOSING THE DETAILS OF SUCH CONFLICTS. ANY DISCLOSURE
STATEMENTS WITH PREVIOUSLY UNDISCLOSED CONFLICTS OF INTEREST ARE FORWARDED
TO APPROPRIATE ORGANIZATION OFFICALS TO TAKE APPROPRIATE ACTIONS AS

REQUIRED BY THE POLICY.

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

Name of the organization  INSTITUTE FOR CREATION RESEARCH	Employer identification number 95-3523177
FORM 990, PART VI, SECTION B, LINE 15A:	
THE ORGANIZATION HAS ADOPTED AN EXECUTIVE COMPENSATION SET	TING POLICY
APPLICABLE TO THE ORGANIZATION'S CEO/PRESIDENT/TOP LEADER.	UNDER THE
POLICY, AN INDEPENDENT COMMITTEE OF THE BOARD OF DIRECTORS	ANNUALLY REVIEWS
AND APPROVES THE COMPENSATION LEVEL OF THE ORGANIZATION'S	CEO/PRESIDENT/TOP
LEADER. THE DELIBERATIONS AND DECISIONS OF THE COMMITTEE A	RE
CONTEMPORANEOUSLY SUBSTANTIATED. THE COMMITTEE UTILIZES CO	MPARABILITY DATA
IN ITS DELIBERATIONS; UPDATED COMPARABILITY DATA IS GENERA	LLY OBTAINED
ANNUALLY.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION PROVIDES, UPON REQUEST, COPIES OF ITS ART	ICLES OF
INCORPORATION, BYLAWS, CONFLICT OF INTEREST POLICY, AND IT	S FINANCIAL
STATEMENTS.	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF ANNUITIES AND TRUSTS	85,317.

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

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

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

	INSTITUTE FOR	CREATION RESEARCH				95-35232	177
Part I	Identification of Disregarded Entities. Complet	e if the organization answered "Yes"	on Form 990, Part IV, line 33				
	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total incon	(e) me End-of-year	assets Direct	(f) controlling ntity
			5				
Part II	Identification of Related Tax-Exempt Organizations during the tax year.	tions. Complete if the organization a	nswered "Yes" on Form 990,	, Part IV, line 34, be	ecause it had one	or more related tax-exe	empt
	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?

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

Part III 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.

- organizations troated as a pa		. ,						_			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i	າ)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	Disprop alloca	tions?	20 of Schedule	General or managing partner?	Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes No	
						C					
	l						1				

Part IV 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,	<b>(f)</b> Share of total income	end-of-year	(h) Percentage ownership	Sec 512(i contr ent	tion b)(13) rolled ity?
		country)		or trust)		assets		Yes	No
			INSTITUTE FOR						
			CREATION						
CHARITABLE REMAINDER ANNUITY TRUST (1)	SPLIT INTEREST TRUST	CA	RESEARCH						X
			INSTITUTE FOR						
			CREATION						
CHARITABLE REMAINDER UNITRUST (5)	SPLIT INTEREST TRUST	CA	RESEARCH						X

Schedule R (Form 990) 2023

Page 3

Yes No

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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							
b	Gift, grant, or capital contribution to related organization(s)	1b		X							
	Gift, grant, or capital contribution from related organization(s)	1c		X							
	Loans or loan guarantees to or for related organization(s)	1d		X							
	Loans or loan guarantees by related organization(s)	1e		X							
f	Dividends from related organization(s)	1f		Х							
g	Sale of assets to related organization(s)	1g		X							
h Purchase of assets from related organization(s)											
	Exchange of assets with related organization(s)	1i		X							
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X							
•											
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		Х							
ı	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		X							
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)											
	Sharing of paid employees with related organization(s)	10		X							
p Reimbursement paid to related organization(s) for expenses											
q Reimbursement paid by related organization(s) for expenses											
r	Other transfer of cash or property to related organization(s)	1r		Х							
s	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 Method of determining amount inv	olved									
1)											
2)											
3)											
4)											
5)											
6)											
32160	3 09-28-23 Schedule I	ন (Form	າ 990)	2023							

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.

that was not a related organization. See ins				(-)	(6)	(-)	1.	<u> </u>		1 (1-)
(a)	(b)	(c)	(d)	Are all partners se 501(c)(3) orgs.?	(f)	(g)	(h)	) (i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partners se	Share of	Share of	Dispro tiona	code V-UBI amount in box 2 of Schedule K- (Form 1065)	General o ∩ managin	Percentage
of entity		(state or foreign	excluded from tax under	orgs.?	total	end-of-year	allocatio	of Schedule K-	partner?	ownership
		country)	sections 512-514)	Yes No	income	assets	Yes	No (Form 1065)	Yes No	<u> </u>
					$-\Delta V$		$\vdash$		+	+
							$\vdash$		+	+
							$\vdash$			-
		Y								
							+		+ +	
							Ш			
					1					

FORM 9	90 PAGE 10	_					990	_	_	_				
Asset No.	Description	Date Acquired	Method	Life	C o Li	ne Unadjusted cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	ASSETS	VARIOUS	SL	39.00	MM1	7 37449102.				37449102.0	,208,544.		1,435,900.	7,644,444.
	* TOTAL 990 PAGE 10 DEPR					37449102.				37449102.0	,208,544.		1,435,900.	7,644,444.
						5								
					7									
		(6)												