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17 Other expenses (i art ix, column (x), lines Harris, Hi246) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 9, 183, 060. 9, 563, 802. 19 Revenue less expenses. Subtract line 18 from line 12 4, 717, 978. 2, 125, 703. 10 Beginning of Current Year End of Year 20 Total assets (Part X, line 16) 2, 471, 280. 2, 704, 556. 21 Total liabilities (Part X, line 26) 2, 471, 280. 2, 704, 556. 22 Net assets or fund balances. Subtract line 21 from line 20 45, 594, 970. 47, 864, 920. Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. ****** Sign Under penalties of officer Date	nse	16a	Professional f	undraising fees (Part IX, co	olumn (A), line 11e)				0.	0.	
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Sign Signature of officer Date	Und	er pen	alties of perjury,	I declare that I have examined	this return, including accom	npanying schedule	s and stateme	ents, and to tl	ne best of my k	nowledge and belief, it is	
Sign Signature of officer Date	true,	corre	ct, and complete	. Declaration of preparer (othe	r than officer) is based on al	I information of w	hich preparer	has any know	vledge.	-	
			*****						11/1-	4/23	
	Sig	า	÷					Da	ate		
	Her	е		TTERSON, CFO							
Type or print name and title							I r	Data		DTIN	
Print/Type preparer's name Preparer's signature Date Check PTIN	.								:4		
Paid WILLIAM H. SIMS WILLIAM H. SIMS 11/15/23 self-employed P00004539											
							гппС	Fi	TM'SEIN UD	TT000C0-	
Preparer Firm's name SALMON SIMS THOMAS & ASSOCIATES, PLLC Firm's EIN 05-0568611	030	Jiny	Finit's address			LIL JUU		PI	none no (97	2) 392-1143	
	Use	Only	Firm's address			LTE 500					
Use Only Firm's address 12720 HILLCREST ROAD, SUITE 500				DALLAS, TX 7	<u>5230-2039</u>			Pl	<u>10ne no</u> . (97	2) 392-1143	

May the IRS dis	scuss this return with the preparer shown above? See instructions	
232001 12-13-22	LHA For Paperwork Reduction Act Notice, see the separate in	structions.

Form	990 (2022) INSTITUTE FOR CREATION RESEARCH	95-3523177	Page 2
Par	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1			[==]
	Briefly describe the organization's mission: ICR'S MISSION IS TO SUPPORT CHRIST'S CHURCH IN PERFORMING		
	FUNCTIONS OF WORSHIP, EDIFICATION, AND EVANGELISM THROUGH		
	RESEARCH, EDUCATIONAL PROGRAMS, AND MEDIA PRESENTATIONS.		
	GLORIFY JESUS CHRIST BY EMPHASIZING IN ALL ICR RESOURCES	THE CREDIT	ΗE
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	Yes	XNo
	If "Yes." describe these new services on Schedule O.		
~			XNo
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	
	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 r	neasured by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	s, the total expenses, ar	nd
	revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$4,827,704. including grants of \$) (Revenue)	ie\$ 644,	369.)
	EDUCATION:		/
	THE ICR DISCOVERY CENTER FOR SCIENCE AND EARTH HISTORY PI	OVIDES AN	
	INTERACTIVE LEARNING EXPERIENCE FOR VISITORS OF ALL AGES		<u>, </u>
			<u> </u>
	THEM THAT THEY CAN TRUST GOD'S WORD, AND THAT WHEN SCIENCE		
	INTERPRETED CORRECTLY, IT CONFIRMS THE BIBLE. COURSES IN		
	APOLOGETICS AND ICR'S PROFESSIONAL PROGRAMS INCLUDE BIBL	ICAL	
	ARCHAEOLOGY, CREATION AND FLOOD HISTORY, THEOLOGY AND BII	BLICAL	
	APOLOGETICS. EDUCATION PROGRAMS INCLUDE FACE-TO-FACE (CON	TINUING	
	EDUCATION COURSES) AND ONLINE COURSEWORK FOR CHRISTIAN SC		25
	AND CHRISTIAN LEADERS, HOMESCHOOL ASSOCIATIONS, AND CHURC		
			•
	PUBLICATIONS SUCH AS ACTS & FACTS, AND THE ICR WEBSITE AN		
	PRIMARILY AS EDUCATION TOOLS; MANY OTHER STUDY RESOURCES		
4b		ue\$ 485,	144.)
	APPLIED RESEARCH & COMMUNICATIONS:		
	BOOKS, SUCH AS "THE GUIDE TO" SERIES, UNLOCKING THE MYSTI	ERIES OF	
	GENESIS AND STUDENT GUIDE, AND THE BOOK OF BEGINNINGS, SU	JPPORT THE I	CR
	MISSION TO COMMUNICATE THE LATEST RESEARCH ON ORIGINS ANI		
	FROM A BIBLICAL PERSPECTIVE. DVD'S/ VIDEOS, SUCH AS UNLOG		
	MYSTERIES OF GENESIS, MADE IN HIS IMAGE, THE TRUTH ON TOU		ND
	UNCOVERING THE TRUTH ABOUT DINOSAURS PROVIDE EFFECTIVE CO		
	TOOLS, SOME WITH CLOSED CAPTIONS AND SUBTITLES IN A VARIE		
	LANGUAGES, TO MEET THE NEEDS OF ICR'S DIVERSE AUDIENCES.		EWS
	ARTICLES ARE PRESENTED IN CREATION SCIENCE UPDATES; INSP:	IRATIONAL	
	ENCOURAGEMENT CAN BE FOUND IN PUBLICATIONS SUCH AS THE QU	JARTERLY	
	DEVOTIONAL DAYS OF PRAISE. ICR ALSO DEVELOPS TECHNICAL SO	CIENTIFIC	
4c			946.)
	RESEARCH:		/
	ICR SCIENTIFIC RESEARCH SUPPORTS CREATION SCIENCE AND THE		
	ORIGINS FROM A BIBLICAL PERSPECTIVE. RESEARCH PROJECTS IN		10
	SCIENCES INCLUDE: THEORY OF BIOLOGICAL DESIGN & ADAPTATIC	-	JS
	ENVIRONMENTAL TRACKING), DINOSAUR FOSSIL SOFT TISSUES AND		
	HUMANCHIMP DNA COMPARISONS, HUMAN ANATOMY AND DESIGN, ANI	O GENETICS	
	RESEARCH. PHYSICAL SCIENCES RESEARCH INCLUDES STUDIES IN	GEOLOGY,	
	FLOOD SEDIMENT ANALYSIS, ARCHAEOLOGY, COSMOLOGY, AND ASTR		CTIS
	SUPPORTING A YOUNG EARTH.		
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 8,143,457.		
		Form 9	90 (2022)

orm	990	(2022)	

Form 990 (2022) INSTITUTE FOR CREATION RESEARCH Part IV Checklist of Required Schedules Checklist of Required Schedules 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	Х	
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		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8	X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			37
	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			v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
a	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	444		x
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d 11e	х	
-	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Tie	_ <u>_</u>	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f	х	
102	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		- 11	
120		12a	х	
h	Schedule D, Parts XI and XII	120		
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
.e 14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
~	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? 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,"			
	complete Schedule G, Part III	19		X
20a		20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		Х

Form	990	(2022)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes, " complete			
	Schedule J	23	х	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
240	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
		24a		x
L	Schedule K. If "No," go to line 25a			
	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		
	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		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,	21		
20				
_	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>	00-		v
	"Yes," complete Schedule L, Part IV	28a		X X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
•••	Part V, line 1	34	х	
35a		35a		x
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
D.		35b		
26	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	350		
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			77
	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?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pa				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 23			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			

ie organization comply with backup withhold (gambling) winnings to prize winners?

1c

Form	990 (2022) INSTITUTE FOR CREATION RESEARCH 95-3523	177	Р	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)		-	
			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 63			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		L
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X X
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	<u>6a</u>		<u> </u>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		<u> </u>
С	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		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		<u> </u>
-	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.	0		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		<u> </u>
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a L	Initiation fees and capital contributions included on Part VIII, line 12 10a 10a 10a 10b	-		
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	-		
11	Section 501(c)(12) organizations. Enter:			
a h	Gross income from members or shareholders 11a Gross income from other sources. (Do not net amounts due or paid to other sources against	-		
b				
122	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	120		
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		
u	Note: See the instructions for additional information the organization must report on Schedule O.	100		
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			
c	Enter the amount of reserves on hand			
14a		14a		x
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		<u> </u>
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		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
	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		1
	If "Yes," complete Form 6069.			

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Par	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a	"No" r	espon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.			
	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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 with any other			
	officer, director, trustee, or key employee?	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
~	persons other than the governing body?	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	The governing body?	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 reached at 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 Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
~	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	110		
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If</i> "Yes." <i>describe</i>	12.0		
•	on Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	х	
	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.	10.0		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
iou	taxable entity during the year?	16a		x
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	104		
D	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
	List the states with which a copy of this Form 990 is required to be filed CA, TX, FL, MS, OK, AL			
17 18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)		availa	
18		s or iiy)	avaiidi	
	for public inspection. Indicate how you made these available. Check all that apply.			
40	X Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	a tinano	lai	
~~	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	INSTITUTE FOR CREATION RESEARCH - 800-337-0375			
	1806 ROYAL LANE, DALLAS, TX 75229			

INSTITUTE FOR CREATION RESEARCH

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

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Form 990 (2022) INSTITUTE	FOR CR	REA	TI	ON	R	ES	ΕA	RCH	95-35	5231	.77	Page 8
Part VII Section A. Officers, Directors, Trust	tees, Key Emp	oloye	ees,			ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	(B) Average hours per week	box	not cl , unles	ss per	ition more son is	l than c s both r/trust	an	(D) Reportable compensation from	(E) Reportable compensatio from related		Esti amo	(F) mated ount of ther
	(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organization (W-2/1099-MIS 1099-NEC)	s	comp fro orgai and	ensation m the nization related nizations
					_							
		-										
		-										
								.0,				
		-										
		-										
1b Subtotal								579,349.		0.	84	<u>,330.</u> 0.
c Total from continuation sheets to Part VII d Total (add lines 1b and 1c)							•	579,349.		0.	84	,330.
 2 Total number of individuals (including but no compensation from the organization 		-		d ab	ove) wh	o re		000 of reportable			4
										_	٢	Yes No
3 Did the organization list any former officer,		ee, k	ey e	mpl	oye	e, or	hig	hest compensated emp	loyee on			37
 line 1a? If "Yes," complete Schedule J for st For any individual listed on line 1a, is the su 								or componention from t			3	X
and related organizations greater than \$150											4	x
5 Did any person listed on line 1a receive or a	ccrue compen	nsatio	on fr	oma	any	unre	late	ed organization or individ	dual for services			
rendered to the organization? If "Yes." com	plete Schedule	e J fo	or su	ich r	bers	on .					5	X
Section B. Independent Contractors 1 Complete this table for your five highest cor	npensated ind	lepe	nder	nt co	ontra	actor	s th	nat received more than \$	100.000 of comp	ensat	on fror	n
the organization. Report compensation for t	-	-									(C)	
Name and business	address							Description of s		C	ompens	
MUSEUM ARTS INC 2639 FIREWOOD DR, DALLAS,	TTX 752	20						EXHIBITS DES BUILDS	IGN &		312	,510.
JOHN STOREY CONSTRUCTION	111 / 52	20					_	REMODEL DC L	AB		512	, 510.
300 OX BOW COVE, HOLLY LA	KE RANC	н,	T	<u>X</u>	75	76		EXHIBIT			115	,658.
2 Total number of independent contractors (ir \$100.000 of compensation from the organiz	•	ot lin	nitec	to t	thos 2		ted	above) who received mo	ore than			

Form	99	0 (2	2022) INSTITU	JTE FC	OR CREATIO	N RESEARCH		95-3523	177 Page 9
Pa)					
			Check if Schedule O contains	a respon	se or note to any lin	e in this Part VIII			
						(A) Total revenue	Related or exempt	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<i>(</i>) <i>(</i>)	4	_	Federated campaigns	1a					
ants	'					-			
<u>ה</u>			Membership dues Fundraising events			-			
Пs,			Related organizations			-			
ij Gi			Government grants (contributions			1			
Sin			All other contributions, gifts, grants, a			1			
ber		-	similar amounts not included above		10,252,423.				
Contributions, Gifts, Grants and Other Similar Amounts		g	Noncash contributions included in lines 1a-1f		595,282.	1			
ang		h	Total. Add lines 1a-1f			10,252,423.			
					Business Code				
ø	2	а	DISCOVERY CENTER		611710	607,152.	607,152.		
Program Service Revenue		b	TUITION AND REGISTRATION	FEES	611710	37,217.	37,217.		
s Se		с	HONORARIUMS		611710	33,946.	33,946.		
eve eve		d			_				
Б <u>о</u>		е			_				
۲,			All other program service revenue						
		g	Total. Add lines 2a-2f			678,315.			
	3		Investment income (including divi	dends, int	erest, and				
						198,281.			198,281
	4		Income from investment of tax-ex	-	-				15 565
	5		Royalties			15,565.			15,565
	-			(i) Real	(ii) Personal				
	6	а	Gross rents 6a						
			Less: rental expenses 6b						
			Rental income or (loss) 6c						
	7		Net rental income or (loss)) Securitie	es (ii) Other				
	'	a	assets other than inventory 7a	606,48					
		h	Less: cost or other basis	,.		-			
Ð		~	and sales expenses	593,79	6.				
evenue		с	Gain or (loss)	12,68		1			
Rev			Net gain or (loss)			12,684.			12,684.
er	8		Gross income from fundraising events						
Other			including \$	of					
			contributions reported on line 1c)	. See					
			Part IV, line 18		8a				
		b	Less: direct expenses		8b				
		С	Net income or (loss) from fundrais	sing event	s				
	9	а	Gross income from gaming activit						
			Part IV, line 19		9a	-			
		b	Less: direct expenses	L	9b				
			Net income or (loss) from gaming	r					
	10	а	Gross sales of inventory, less retu						
			and allowances		10a 819,942.	-			
			Less: cost of goods sold	····· L	10b 334,798.	405 144	405 144		
		С	Net income or (loss) from sales of	inventory		485,144.	485,144.		
s		_	MISCELLANEOUS INCOME		Business Code 900003	17 002			47,093
leoi	11					47,093.			47,093.
scellanec <u>Revenue</u>		b			-				
Miscellaneous Revenue		c c	All other revenue						
Ē			All other revenue			47,093.			
	12		Total revenue. See instructions			11,689,505.	1,163,459.	0.	273,623.
			TOTAL LOTONIAG. OUG MAIL MUMMA						

INSTITUTE FOR CREATION RESEARCH

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	Form 990 (2	D22) INSTITUTE	E FOR	CREATION	RESEARCH	9	
	Part IX	Statement of Functional Exp	enses				
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column							

	Check if Schedule O contains a respor	nse or note to any line in t	his Part IX		
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21 \dots				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
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			4	
5	Compensation of current officers, directors,				
	trustees, and key employees	287,461.	86,672.	200,789.	
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	3,483,423.	3,007,497.	276,666.	199,260.
8	Pension plan accruals and contributions (include	1 - 0 - 0 - 1			
	section 401(k) and 403(b) employer contributions)	172,821.	148,551.	13,322.	10,948.
9	Other employee benefits	687,099.	596,752.	44,103.	46,244.
10	Payroll taxes	278,410.	232,640.	31,582.	14,188.
11	Fees for services (nonemployees):				
а	Management	15 040		16 682	
b	Legal	17,249.	576.	16,673.	
	Accounting	39,994.		39,994.	
	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	204 040		1 0 0 0	
	column (A), amount, list line 11g expenses on Sch 0.)	294,949.	292,980.	1,969.	
12	Advertising and promotion	185,038.	158,008.	100.	26,930.
13	Office expenses	653,465.	526,249.	102,811.	24,405.
14	Information technology	72,139.	65,790.	4,625.	1,724.
15	Royalties	8,920. 551,277.	<u>8,920.</u> 506,301.	19,992.	24,984.
16	Occupancy	164,027.	144,444.	19,992.	4,805.
17	Travel	104,027.	144,444.	14,//0.	4,005.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19 00	Conferences, conventions, and meetings				
20	Interest				
21 22	Payments to affiliates Depreciation, depletion, and amortization	1,411,052.	1,286,879.	90,449.	33,724.
22 22		137,203.	122,602.	8,561.	6,040.
23 24	Insurance Other expenses, Itemize expenses not covered	137,203.	122,002.	0,501.	0,040.
24	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
	POSTAGE & FREIGHT	581,863.	500,408.	1,570.	79,885.
a b	PRINTING	537,412.	458,188.	151.	79,073.
c b			100,100.	±51•	
d					
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	9,563,802.	8,143,457.	868,135.	552,210.
<u>25</u> 26	Joint costs. Complete this line only if the organization	2,200,0020	-,,		
20	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
		1			Earm 990 (2022)

INSTITUTE F	FOR CREATION	RESEARCH
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	1	Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	1,025,712.	1	1,039,498
	2	Savings and temporary cash investments	7,529,813.	2	9,783,968
	3	Pledges and grants receivable, net	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3	
Assets	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,		-	
	Ŭ	trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disgualified persons (as defined		5	
				6	
	7			7	2,250
	7	Notes and loans receivable, net	515,103.	8	639,359
	8	Inventories for sale or use	61,946.		144,191
	9	Prepaid expenses and deferred charges	01,940.	9	144,19.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D10a39,847,458.Less: accumulated depreciation10b6,386,455.	34,070,299.	10	22 461 00
			4,863,377.	10c	33,461,00
	11	Investments - publicly traded securities	4,003,311.	11	5,252,30
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	0.4.5.0.4
	15	Other assets. See Part IV, line 11	0.	15	246,84
	16	Total assets. Add lines 1 through 15 (must equal line 33)	48,066,250.	16	50,569,47
	17	Accounts payable and accrued expenses	344,737.	17	345,39
	18	Grants payable		18	
	19	Deferred revenue	74,472.	19	61,21
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
2	22	Loans and other payables to any current or former officer, director,			
lities		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		22	
i	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
Net Assets or Fund Balances Liabilities	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	2,052,071.	25	2,297,94
	26	Total liabilities. Add lines 17 through 25	2,471,280.	26	2,704,55
		Organizations that follow FASB ASC 958, check here			
8		and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	44,709,887.	27	46,546,02
	28	Net assets with donor restrictions	885,083.	28	1,318,89
		Organizations that do not follow FASB ASC 958, check here			
5		and complete lines 29 through 33.			
5	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
į	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	45,594,970.	32	47,864,920
-	33	Total liabilities and net assets/fund balances	48,066,250.	33	50,569,47
			, , = = ; ;		Form 990 (2)

Form 990 (IN
Part X	Balance Shee	t

Form	990 (2022) INSTITUTE FOR CREATION RESEARCH	95	-3523	177	Pa	_{ge} 12
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	11	,68	9,5	05.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9	,56	3,8	02.
3	Revenue less expenses. Subtract line 2 from line 1	3	2	,12	5,7	03.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	45	,59	4,9	70.
5	Net unrealized gains (losses) on investments	5		6	4,5	47.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9		7	9,7	00.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	47	,86	4.9	20.
Pa	rt XII Financial Statements and Reporting			<u> </u>	- / -	
	Check if Schedule O contains a response or note to any line in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
•	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	0.		2a		х
24	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:	on a				
	Separate basis Consolidated basis Both consolidated and separate basis					
h	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	hasis		LU		
	consolidated basis, or both:	, 64313,				
	X Separate basis Consolidated basis Both consolidated and separate basis					
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit				
Ŭ	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 Sch			20		
39	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
ou	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		х
h	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red aur				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		
					990	(2022)
				1 01111		(_0)

SC	HEC	DUL	E A

Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization

						identification number		
	INST	ITUTE FOR (CREATION RES	EARCH			9	5-3523177
Part I	Reason for Public (Charity Status.	All organizations must c	omplete th	nis part.) S	ee instruction	S.	
The organ	nization is not a private found	ation because it is: (I	For lines 1 through 12, c	heck only	one box.)			
1 🛄	A church, convention of ch	urches, or associatio	n of churches described	in sectio	n 170(b)(1	I)(A)(i).		
2	A school described in sect	ion 170(b)(1)(A)(ii). (Attach Schedule E (Forn	ו 990).)				
3 🛄	A hospital or a cooperative	hospital service orga	nization described in se	ection 170	(b)(1)(A)(ii	ii).		
4	A medical research organiz	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,
	city, and state:						4	
5	An organization operated for	or the benefit of a col	lege or university owned	l or operat	ed by a go	overnmental u	nit describe	ed in
	section 170(b)(1)(A)(iv). (Complete Part II.)							
6	A federal, state, or local go	vernment or governm	nental unit described in	section 17	′0(b)(1)(A)	(v).		
7 X	An organization that norma	Ily receives a substa	ntial part of its support fi	om a gove	ernmental	unit or from th	ne general j	oublic described in
	section 170(b)(1)(A)(vi). (C	omplete Part II.)						
8 🔛	A community trust describe	ed in section 170(b)	1)(A)(vi). (Complete Par	t II.)				
9	An agricultural research org	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	inction with a	land-grant	college
	or university or a non-land-c	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state of	the college	or
	university:							
10	An organization that norma							
	activities related to its exen		-					-
	income and unrelated busir		(less section 511 tax) fro	m busines	ses acqui	red by the org	anization a	Ifter June 30, 1975.
	See section 509(a)(2). (Co							
11	An organization organized a							
12	An organization organized a	-					•	
	more publicly supported or	-						Check the box on
_	lines 12a through 12d that							
a	Type I. A supporting orga	-		• • • •	-			
	the supported organization			majority c	of the direc	tors or truste	es of the su	ipporting
. _	organization. You must o							
b 🗌	Type II. A supporting org					-		-
	control or management o			ame perso	ns that co	ntrol or manag	ge the supp	oorted
	organization(s). You mus							
с	_ Type III functionally inte						ly integrate	d with,
	its supported organizatio		-					
d	_ Type III non-functionally						-	
	that is not functionally int			-		-	an attentiv	/eness
	requirement (see instruct	· · ·	-					
e	Check this box if the orga					Type I, Type	II, Type III	
6 E.t	functionally integrated, or	,	, , , , , , , , , , , , , , , , , , , ,	0 0	ation.			
	er the number of supported o							
	vide the following information (i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	inization listed	(v) Amount of	fmonetarv	(vi) Amount of other
	organization	()	(described on lines 1-10	in your governi Yes	ng document?	support (see ir		support (see instructions)
			above (see instructions))	103				
Total								
Total								1

INSTITUTE FOR CREATION RESEARCH

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization

fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	13772435.	9427271.	11437065.	12732324.	10252423.	57621518.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	13772435.	9427271.	11437065.	12732324.	10252423.	<u>57621518.</u>
5	The portion of total contributions					\sim	
	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)						8496342.
	Public support. Subtract line 5 from line 4.						<u>49125176.</u>
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	13772435.	9427271.	11437065.	<u>12732324.</u>	<u>10252423.</u>	<u>57621518.</u>
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources \dots	73,634.	49,977.	51,891.	81,239.	213,846.	470,587.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on	-					
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)	23,727.	564,671.	1128274.	42,371.		1806136.
11	Total support. Add lines 7 through 10						59898241.
12	Gross receipts from related activities,	etc. (see instructio	ons)			12 5	<u>,797,533.</u>
13	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)	
	organization, check this box and stop						
	ction C. Computation of Publi	V					
14	Public support percentage for 2022 (I					14	82.01 %
15						15	79.06 %
16a	33 1/3% support test - 2022. If the	organization did no	t check the box o	n line 13, and line ⁻	14 is 33 1/3% or m	ore, check this bo	
	stop here. The organization qualifies		-				
b	33 1/3% support test - 2021. If the	organization did no	t check a box on l	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check th	is box
	and stop here. The organization qual		•••				
17a	10% -facts-and-circumstances test	t - 2022. If the org	anization did not o	check a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop he	re. Explain in Part	VI how the organiz	zation
	meets the facts-and-circumstances te	est. The organizatio	n qualifies as a pu	blicly supported o	rganization		
b	10% -facts-and-circumstances test	t - 2021. If the org	anization did not o	check a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is	10% or
	more, and if the organization meets the	he facts-and-circum	nstances test, che	ck this box and st	op here. Explain i	n Part VI how the	
	organization meets the facts-and-circ				•••••		
18	Private foundation. If the organization	on did not check a	box on line 13, 16	a, 16b, 17a, or 17b	o, check this box a		<u>s</u>

Schedule A (Form 990) 2022

INSTITUTE FOR CREATION RESEARCH 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	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						
	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				U		
	3 received from disqualified persons				_		
Ł	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support				L	•	
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6						
	Gross income from interest,		5				
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
Ċ	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	P					
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for th	ne organization's fir	rst second third t	fourth or fifth tax y	ear as a section 5	i01(c)(3) organ	ization
•••	check this box and stop here	•					·
Se	ction C. Computation of Publ	ic Support Per	centage				
15	Public support percentage for 2022 (line 8, column (f), d	ivided by line 13, c	column (f))		15	%
	Public support percentage from 2021					16	%
	ction D. Computation of Inves					• •	
17	Investment income percentage for 20	022 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from					18	%
	33 1/3% support tests - 2022. If the					<u> </u>	
	more than 33 1/3%, check this box a						
ł	33 1/3% support tests - 2021. If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization						
-			,				

INSTITUTE FOR CREATION RESEARCH

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes

No

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.)

Schedule A (Form 990) 2022 INSTITUTE FOR CREATION RESEARCH

Pa	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If</i> " <i>No</i> ," <i>describe in</i> Part VI <i>how the supported organization(s)</i> effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.			
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
-	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
4	Were a majority of the experimetion's directory of the store during the tax year alog a majority of the firsters		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	1		
Sec	the supported organization(s). tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		103	
•	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
£	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
		2		
3	the organization maintained a close and continuous working relationship with the supported organization(s). By reason of the relationship described on line 2, above, did the organization's supported organizations have a	2		
0	by reason of the relationship described of third 2, above, did the organization's supported organization's have a			

significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year	(see instructions).
---	---	---------------------

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

с	The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).
•		Describe III • a • • now you supported a governmental entity (see instructions).

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "*No*" *provide details in* **Part VI.**
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

3

2a

2b

3a

Yes No

Ра	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations					
1	1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.					
	All other Type III non-functionally integrated supporting organizations must co	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				
5	Depreciation and depletion	5				
6	Portion of operating expenses paid or incurred for production or					
	collection of gross income or for management, conservation, or					
	maintenance of property held for production of income (see instructions)	6				
7	Other expenses (see instructions)	7				
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8				
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)		
1	Aggregate fair market value of all non-exempt-use assets (see					
	instructions for short tax year or assets held for part of year):					
a	Average monthly value of securities	1a				
b	Average monthly cash balances	1b				
C	Fair market value of other non-exempt-use assets	1c				
d	Total (add lines 1a, 1b, and 1c)	1d				
е	Discount claimed for blockage or other factors					
	(explain in detail in Part VI):					
2	Acquisition indebtedness applicable to non-exempt-use assets	2				
3	Subtract line 2 from line 1d.	3				
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,	ľ				
	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				

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

4 5

6

INSTITUTE FOR CREATION RESEARCH Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

4

5

6

7

Enter greater of line 2 or line 3.

instructions).

Income tax imposed in prior year

emergency temporary reduction (see instructions).

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

INSTITUTE FOR CREATION RESEARCH

-		CREATION RESEA			5-3523177 Page 7
Par	51 5	(a)(3) Supporting Orga	nizations (continu	ied)	
	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe			1	
2	Amounts paid to perform activity that directly furthers exem	-			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpos	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - p	rovide details in Part VI)		5	
6	Other distributions (<i>describe in</i> Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which t	the organization is responsive		•	
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	()	()	10	/····
Sect	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2022	IS	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
a	From 2017				
b	From 2018				
C	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
C	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2018				
b	Excess from 2019				
с	Excess from 2020				
d	Excess from 2021				
е	Excess from 2022				

Schedule A (Form 990) 2022

Schedule A	(Form 990) 2022	INSTITUTE	FOR	CREATION	RESEARCH	95-3523177 Page 8
Part VI	Supplemental Inform Part IV, Section A, lines 1, line 1; Part IV, Section D, I Section D, lines 5, 6, and 6	nation. Provide th 2, 3b, 3c, 4b, 4c, 5a ines 2 and 3; Part IV	e expla , 6, 9a, Sectio	nations required b 9b, 9c, 11a, 11b, a n E, lines 1c, 2a, 2	y Part II, line 10; Part I and 11c; Part IV, Secti b, 3a, and 3b; Part V,	I, line 17a or 17b; Part III, line 12; on B, lines 1 and 2; Part IV, Section C, line 1; Part V, Section B, line 1e; Part V, any additional information.
	(See instructions.)					
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#### 223451 11-15-22

### Schedule B

### (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

### ** PUBLIC DISCLOSURE COPY **

### Schedule of Contributors

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

INSTITUTE FOR CREATION RESEARCH

OMB No. 1545-0047

2022

Employer identification number

95-3523177

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

### **General Rule**

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

#### **Special Rules**

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

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

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

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

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Name of organization

INSTITUTE FOR CREATION RESEARCH

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 600,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 2 Person Payroll 476,190. Noncash X (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 Total contributions Type of contribution 3 X Person Payroll 500,000. Noncash \$ (Complete Part II for noncash contributions.) (b) (d) (a) (c) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 4 Person X Payroll 243,744. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person Payroll Noncash \$ (Complete Part II for noncash contributions.)

Employer identification number

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95-3523177

Name of c	organization		Emplo	yer identification number
INSTI	TUTE FOR CREATION RESEARCH		95	-3523177
Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed	d.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions		(d) Date received
2	STOCKS AND SECURITIES			
		\$ 476,1	<u>90.</u>	11/29/22
(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
	l	\$		

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Schedule B (Form 990) (2022)

Page 3

Schedule I	B (Form 990) (2022)			Page <b>4</b>			
Name of o	organization			Employer identification number			
INSTI	TUTE FOR CREATION RESEAR	СН		95-3523177			
Part III	Exclusively religious, charitable, etc., contributio from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, c Use duplicate copies of Part III if additional s	ons to organizations described in through (e) and the following line haritable, etc., contributions of \$1,000	entry. For organizations	10) that total more than \$1,000 for the year			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d)	Description of how gift is held			
·		(e) Transfer of					
	Transferee's name, address, a	nd ZIP + 4	Relationship c	of transferor to transferee			
(-) N							
(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					
-	Transferee's name, address, ar	nd ZIP + 4	Relationship o	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, a	nd ZIP + 4	Relationship o	of transferor to transferee			

Department of the Treasury

Internal Revenue Service

Part I

1

2

3

4

5

6

### **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 Public Inspection

Employer identification number

Held at the End of the Tax Year

Preservation of a certified historic structure

Name of the	organization
-------------	--------------

Protection of natural habitat

Preservation of open space

#### INSTITUTE FOR CREATION RESEARCH

95-3523177 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate value of contributions to (during year) Aggregate value of grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? No Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of a historically important land area Preservation of land for public use (for example, recreation or education)

2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a cor	iserva	tion easement on the last
	day of the tax year.		Held at the End of the Tax
а	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
с	Number of conservation easements on a certified historic structure included in (a)	2c	

С	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a	
	historic structure listed in the National Register	2d

3	Number of conservation easements modified, transferred, r	eleased,	extinguished,	or terminated by the or	ganization during the tax
	year				

4 Number of s	states where property su	bject to conservation	easement is located
---------------	--------------------------	-----------------------	---------------------

5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it holds?	No
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	

7	Amount of expenses in	curred in monitoring	inspecting	handling of violations	and enforcing	conservation e	acomente durina	the vear
	Amount of expenses in	icurred in mornioning,	inspooling,	nandling of violations,	and childrening	conscivation c	ascincing during	the year

and section 170(h)(4)(B)(ii)?	8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i)		
		and section 170(h)(4)(B)(ii)?	Yes	

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

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

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

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

b	Assets included in Form 990, Part X	\$
а	Revenue included on Form 990, Part VIII, line 1	\$
	the following amounts required to be reported under FASB ASC 958 relating to these items:	
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide	le
	(ii) Assets included in Form 990, Part X	\$
	(i) Revenue included on Form 990, Part VIII, line 1	\$

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

Schedule D (Form 990) 2022

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Sche		TE FOR CREA				3523177 Page 2				
Par	t III Organizations Maintaining C	ollections of Ar	t, Historical Tr	easures, or	r Other Similar As	sets (continued)				
3	Using the organization's acquisition, accessi	on, and other record	s, check any of the	following that	make significant use of	fits				
	collection items (check all that apply):									
а	X Public exhibition	d		change progra						
b	X Scholarly research	е	• Other							
С	Preservation for future generations									
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.										
5	During the year, did the organization solicit o		,	,						
Dec	to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes X No									
Par	Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.									
4.			ian fan aantuikutia							
1a	Is the organization an agent, trustee, custodi									
L	on Form 990, Part X?					Yes No				
a	in res, explain the arrangement in Part XIII	and complete the loi	lowing table.			Amount				
~	Paginning balanca				1c	7 thount				
c d	Beginning balance Additions during the year									
и 2	Distributions during the year					*				
f	Ending balance									
	Did the organization include an amount on Fe					Yes No				
	If "Yes," explain the arrangement in Part XIII.				• • • • • • • • • • • • • • • • • • • •					
	t V Endowment Funds. Complete i									
		(a) Current year	<b>(b)</b> Prior year	(c) Two year	s back (d) Three years I	back (e) Four years back				
1a	Beginning of year balance									
b	Contributions									
с	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr		e (line 1g, column (	a)) held as:						
а	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
С		%								
•	The percentages on lines 2a, 2b, and 2c sho									
3a	Are there endowment funds not in the posse	ssion of the organiza	ation that are held a	and administer	ed for the	Yes No				
	organization by:									
	(i) Unrelated organizations									
h	(ii) Related organizations If "Yes" on line 3a(ii), are the related organization	tions listed as requir	od on Schodulo D'	······		<u>3a(ii)</u> 3b				
4	Describe in Part XIII the intended uses of the			·						
Par	t VI Land, Buildings, and Equipm									
	Complete if the organization answere		), Part IV, line 11a.	See Form 990	, Part X, line 10.					
	Description of property	(a) Cost or o		st or other	(c) Accumulated	(d) Book value				
		basis (investr	• • •	s (other)	depreciation					
1a	Land		2,4	76,069.		2,476,069.				
	Buildings			98,489.	1,392,026.	2,506,463.				
	Leasehold improvements									
	Equipment			99,458.	473,469.	725,989.				
	Other		32,2	73,442.	4,520,960.					
	I <b>.</b> Add lines 1a through 1e. <i>(Column (d) must e</i>		X. column (B). line	10c.)		33,461,003.				

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 INSTITUTE FC	OR CREATION R	ESEARCH	95-3523177 Page <b>3</b>
Part VII Investments - Other Securities.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11b. See Form 990, Part X, lin	e 12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: (	Cost or end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E) (F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11c. See Form 990, Part X, line	e 13.
(a) Description of investment	(b) Book value		Cost or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes" of		11d. See Form 990, Part X, lin	
	Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(7)			
(9)	45)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line           Part X         Other Liabilities.	15.)		
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11e or 11f. See Form 990. Par	t X. line 25.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			(-)
(2) LIABILITIES UNDER SPLIT IN	ITEREST		
(3) AGREEMENTS			2,051,100.
(4) OPERATING LEASE LIABILITIE	S		246,847.
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	25.)		2,297,947.
	-,		· · · · · · · · · · · · · · · · · · ·

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

	edule D (Form 990) 2022 INSTITUTE FOR CREATION RESEARCH			2272711	Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With Rev	venue per Re	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	12,783	<u>,710.</u>
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а		64,547.			
b	Donated services and use of facilities 2b	615,160.			
С	Recoveries of prior year grants 2c				
d	Other (Describe in Part XIII.)     2d	414,498.			
е	Add lines 2a through 2d		2e	1,094	
3	Subtract line <b>2e</b> from line <b>1</b>		3	11,689	<u>,505.</u>
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b				
b	Other (Describe in Part XIII.) 4b		-		
	Add lines <b>4a</b> and <b>4b</b>		4c		0.
с	Add lines 4a and 4b				
с 5	Total revenue. Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part 1, line 12)	•	5	11,689	,505.
с 5		•	5	11,689 n.	,505.
с 5	Total revenue. Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part 1, line 12)	•	5	n.	
с 5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) art XII Reconciliation of Expenses per Audited Financial Statements With Exp	penses per F	5	11,689 n. 10,513	
с 5 Ра	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         art XII         Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:	penses per F	5 Retur	n.	
с 5 Ра 1	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         art XII         Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:	penses per F	5 Retur	n.	
с 5 Ра 1 2	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities	penses per F	5 Retur	n.	
c 5 Pa 1 2 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c	penses per F 615,160.	5 Retur	n.	
c 5 Pa 1 2 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c	penses per F	5 Retur	n. 10,513	,760.
c 5 Pa 1 2 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c         Other (Describe in Part XIII.)       2d	penses per F 615,160. 334,798.	5 Retur	n. 10,513 949	<u>,760.</u>
c Fa 1 2 a b c d	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         art XII       Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         2 Other losses         1 Other (Describe in Part XIII.)	penses per F 615,160. 334,798.	5 letur	n. 10,513	<u>,760.</u>
c 5 Pa 1 2 a b c d e	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       2a         Donated services and use of facilities       2a         Prior year adjustments       2b         Other losses       2c         Other (Describe in Part XIII.)       2d	penses per F 615,160. 334,798.	5 Retur 1	n. 10,513 949	<u>,760.</u>
c 5 Pa 1 2 a b c d e 3	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         art XII       Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:	penses per F 615,160. 334,798.	5 Retur 1	n. 10,513 949	<u>,760.</u>
c 5 Pa 1 2 a b c d e 3 4	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         art XII       Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:	penses per F 615,160. 334,798.	5 Retur 1	n. 10,513 949	<u>,760.</u>
c 5 Pa 1 2 a b c d e 3 4 a b	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         art XII       Reconciliation of Expenses per Audited Financial Statements With Exponents         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         2b         2c         2d         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         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	penses per F	5 Retur 1	n. 10,513 949 9,563	<u>,760.</u> ,958. ,802.
c 5 Pa 1 2 a b c d e 3 4 a b c 5	Zea       Zea         Prior year adjustments       2a         2 Other (Describe in Part XIII.)       2a         2 Add lines 2a through 2d       2a         3 Subtract line 2e from line 1       4a         4 Other (Describe in Part XIII.)       4a	penses per F	5 letur 1 2e 3	n. 10,513 949	<u>,760.</u> ,958. ,802.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

### PART III, LINE 4:

ICR'S COLLECTION INCLUDES FOSSILS AND OTHER HISTORICAL ARTIFACTS WHICH ARE USED IN FURTHERANCE OF THE ORGANIZATION'S RESEARCH AND EDUCATIONAL ACTIVITIES.

PART X, LINE 2:

THE INSTITUTE IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3)

OF THE INTERNAL REVENUE CODE (IRC). THE INSTITUTE HAS BEEN CLASSIFIED AS

AN ORGANIZATION THAT IS NOT A PRIVATE INSTITUTE UNDER IRC SECTION

509(A)(2), AND AS SUCH, CONTRIBUTIONS TO THE INSTITUTE QUALIFY FOR

DEDUCTIONS AS CHARITABLE CONTRIBUTIONS. HOWEVER, INCOME GENERATED FROM

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

2522177

Schedule D	(Form 990)	) 2022	INSTITUTE	FOR	CREATION	RESEARCH	
Part XIII	Suppler	mental Inforr	nation (continued	)			Ī

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 10B334,798.CHANGE IN SPLIT INTEREST AGREEMENTS79,700.TOTAL TO SCHEDULE D, PART XI, LINE 2D414,498.

PART XII, LINE 2D - OTHER ADJUSTMENTS: COST OF GOODS SOLD REPORTED ON PART VIII, LINE 10B 334,798.

SCH	IEDULE J	Compensation Information	I	OMB No. 1545-	0047
(For	m 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest	202	<b>)</b>	
		Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.		202	
Departi	ment of the Treasury	Attach to Form 990.		Open to Pu	
Interna	Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspectio	
Name	e of the organizatior		Employer ider		umber
Day		INSTITUTE FOR CREATION RESEARCH	95-35	23177	
Par		s Regarding Compensation			
	<b>.</b>			Ye	s No
		ate box(es) if the organization provided any of the following to or for a person listed on Form S	<del>)</del> 90,		
ſ		line 1a. Complete Part III to provide any relevant information regarding these items.			
l	First-class or c				
l	Travel for com				
l ſ		ation and gross-up payments Health or social club dues or initiation fees			
l	Discretionary s	pending account Personal services (such as maid, chauffeur	, cher)		
la I	16				
		on line 1a are checked, did the organization follow a written policy regarding payment or		414	
	•	rovision of all of the expenses described above? If "No," complete Part III to explain		1b	
		n require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
1	trustees, and officer	s, including the CEO/Executive Director, regarding the items checked on line 1a?		2	
2	Indianta which if an	w of the following the experimetion wood to establish the compensation of the experimetion's			
		y, of the following the organization used to establish the compensation of the organization's ctor. Check all that apply. Do not check any boxes for methods used by a related organizatio	n to		
			1110		
1	·	tion of the CEO/Executive Director, but explain in Part III.			
l ſ	Compensation				
l ſ	·	ompensation consultant X Compensation survey or study			
l	] Form 990 of of	ther organizations X Approval by the board or compensation co	ommittee		
4	During the year did	any names listed on Form 000. Dot V/II. Section A line to with respect to the filing			
		any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a rel			4-	x
		e payment or change-of-control payment?		4a	X
	-	eive payment from a supplemental nonqualified retirement plan?		4b 4c	X
	-	eive payment from an equity-based compensation arrangement?		40	
	in res to any of im	es 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only contion 501(o	)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	_		
	contingent on the re			Ea	x
		ntion?		5a 5b	X
		ation?		5b	
		r 5b, describe in Part III. n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatior			
	contingent on the n The organization?			6a	x
	J. J	ation?		6b	X
	Any related organization of the second se	r 6b, describe in Part III.		00	
		n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
				7	x
		es 5 and 6? If "Yes," describe in Part III reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the		7	
	-				x
		ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8	
		d the organization also follow the rebuttable presumption procedure described in			
	Regulations section			9	
_HA	For Paperwork Re	eduction Act Notice, see the Instructions for Form 990.	Schedule	e J (Form 99	iu) 2022

Schedule J (Form 990) 2022

95-3523177

Page 2

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

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

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

	(B) Breakdown of V	V-2 and/or 1099-MIS compensation	C and/or 1099-NEC	other deferred	<b>(D)</b> Nontaxable benefits	(E) Total of columns (B)(i)-(D)	<b>(F)</b> Compensation in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	· or		reported as deferred on prior Form 990
(1) DR. RANDY GULIUZZA	(i)	157,562.	0.	0.	9,744.	1,200.	168,506.	0.
PRESIDENT & TRUSTEE	(ii)		0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
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	(ii)							
	(i)	• (						
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

### Part III Supplemental Information

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

Schedule J (Form 990) 2022

232141 09-09-22

Noncash C	Contributions
-----------	---------------

OMB No. 1545-0047

Employer identification number

95-3523177

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

Name of the organization

SCHEDULE M

(Form 990)

### INSTITUTE FOR CREATION RESEARCH

Par	t I Types of Property				•		
		<b>(a)</b> Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of det noncash contribut		ts
1	Art - Works of art						
2	Art - Historical treasures						
3	Art - Fractional interests						
4	Books and publications	X		1,450.	FAIR MARKET	VALUE	
5	Clothing and household goods						
6	Cars and other vehicles						
7	Boats and planes						
8	Intellectual property						
9	Securities - Publicly traded	X	16	593,832.	FAIR MARKET	VALUE	
10	Securities - Closely held stock						
11	Securities - Partnership, LLC, or trust interests			.0.			
12	Securities - Miscellaneous						
13	Qualified conservation contribution -						
14	Historic structures Qualified conservation contribution - Other						
14 15	Real estate - Residential						
16	Real estate - Commercial						
17	Real estate - Other						
18	Collectibles						
19	Food inventory						
20	Drugs and medical supplies						
21	Taxidermy		0				
22	Historical artifacts						
23	Scientific specimens						
24	Archeological artifacts						
25	Other ()						
26	Other ()						
27	Other ()						
28	Other ( )			<u> </u>			
29	Number of Forms 8283 received by the organized	zation during	g the tax year for co	ontributions			
	for which the organization completed Form 82	83, Part V, D	onee Acknowledg	ement 29			
					r	Yes	No
30a	During the year, did the organization receive by	y contributio	n any property rep	orted in Part I, lines 1 throug	h 28, that it		
	must hold for at least 3 years from the date of		ntribution, and whi	ch isn't required to be used	for		
	exempt purposes for the entire holding period?	?				30a	X
	If "Yes," describe the arrangement in Part II.						
31	Does the organization have a gift acceptance p				ions?	31 X	──
32a	Does the organization hire or use third parties contributions?		•	· •		32a	x
h	If "Yes," describe in Part II.					520	<u> </u>
33	If the organization didn't report an amount in c	olumn (c) fo	a type of property	for which column (a) is cher	sked		
00	describe in Part II.		a type of property				
							1

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

Schedule M (Form 990) 2022



mplete if the organizations answered	"Yes"	on Form	990, P	art IV, lines	<b>29</b> o	or 30
Attach te	o Form	990.				

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

Department of the Treasury Internal Revenue Service

Schedule M (Form 990) 2022	INSTITUTE FOR	R CREATION RES	SEARCH	95-3523177	Page <b>2</b>					
Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.										
SCHEDULE M, PART	I, COLUMN (E	3):								
THE NUMBER REPORT	TED ON COLUMN	I B REPRESENTS	THE NUMBER OF	CONTRIBUTIONS						
RECEIVED (SECURITIES).										
				4						

02
6

SCHE	DULE	0
(Form	990)	

Department of the Treasury

Internal Revenue Service Name of the organization

### 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. <u>Go to www.irs.gov/Form990 for the latest information.</u>



INSTITUTE FOR CREATION RESEARCH

Employer identification number 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 MINISTRY, 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) 2022	Page <b>2</b>								
Name of the organization     Employer identification       INSTITUTE FOR CREATION RESEARCH     95-3523177									
STATEMENT, (2) OVERSIGHT BY A BOARD OF DIRECTORS, THE MAJO	RITY OF WHICH ARE								
INDEPENDENT, (3) SUBMISSION OF COMPLETE, ACCURATE, AUDITE	D FINANCIAL								
STATEMENTS, (4) PROPER MANAGMENT AND FINANCIAL CONTROLS OV	ER THE USE OF THE								
ORGANIZATION'S RESOURCES, (5) PUBLIC AVAILABILITY OF THE O	RGANIZATION'S								
CURRENT FINANCIAL STATEMENTS UPON WRITTEN REQUEST, (6) AVO	IDANCE OF								
CONFLICTS OF INTEREST, AND (7) RESPONSIBLE, TRUTHFUL, FUND	-RAISING								
PRACTICES.	~~ ~								
	0								

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.

95-3523177

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

THE ORGANIZATION HAS ADOPTED AN EXECUTIVE COMPENSATION SETTING 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 ARE

CONTEMPORANEOUSLY SUBSTANTIATED. THE COMMITTEE UTILIZES COMPARABILITY DATA

IN ITS DELIBERATIONS; UPDATED COMPARABILITY DATA IS GENERALLY OBTAINED

ANNUALLY.

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

THE ORGANIZATION PROVIDES, UPON REQUEST, COPIES OF ITS ARTICLES OF

INCORPORATION, BYLAWS, CONFLICT OF INTEREST POLICY, AND ITS FINANCIAL

STATEMENTS.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF ANNUITIES AND TRUSTS

79,700.

SCH	ED	U	LE	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.

OMB No. 1545-0047

2022 Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

### INSTITUTE FOR CREATION RESEARCH

Employer identification number 95 - 3523177

#### Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a)	(b)	(c)	(d)	(e)	(f)
Name, address, and EIN (if applicable)	Primary activity	Legal domicile (state or	Total income	End-of-year assets	Direct controlling
of disregarded entity		foreign country)	C >		entity
		0			
		O			
	C				

## Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	<b>(c)</b> Legal domicile (state or foreign country)	(d) Exempt Code section	<b>(e)</b> Public charity status (if section	<b>(f)</b> Direct controlling entity	contr	<b>g)</b> 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
	C						

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

Schedule R (Form 990) 2022

### Schedule R (Form 990) 2022 INSTITUTE FOR CREATION RESEARCH

95-3523177 Page 2

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.

									-	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	Disproportionate allocations? Yes No		General or managing partner? <b>Yes No</b>	Percentage ownership
						-0				
					0	J				

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	(c) 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	contr	i) stion b)(13) rolled ity?
		country)	oreign ountry) or trust) asse					Yes	No
			INSTITUTE FOR						
			CREATION						1
CHARITABLE REMAINDER ANNUITY TRUST (1)	SPLIT INTEREST TRUST	CA	RESEARCH						Х
			INSTITUTE FOR						
			CREATION						1
CHARITABLE REMAINDER UNITRUST (5)	SPLIT INTEREST TRUST	CA	RESEARCH						Х
	-								
	-								

### Schedule R (Form 990) 2022 INSTITUTE FOR CREATION RESEARCH

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

Not	e: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No					
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			x					
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity								
	Gift, grant, or capital contribution to related organization(s)	1b		X					
	Gift, grant, or capital contribution from related organization(s)	1c		Х					
d	Loans or loan guarantees to or for related organization(s)	1d		X					
е	Loans or loan guarantees by related organization(s)	1e		X					
f	Dividends from related organization(s)	1f		X					
g	Sale of assets to related organization(s)	1g		Х					
h	Purchase of assets from related organization(s)	1h		Х					
i	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		X					
- 1	Performance of services or membership or fundraising solicitations for related organization(s)	11		Х					
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х					
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X					
o	Sharing of paid employees with related organization(s)	10		X					
	Reimbursement paid to related organization(s) for expenses	1p		X					
q	Reimbursement paid by related organization(s) for expenses	1q		Х					
r	Other transfer of cash or property to related organization(s)	1r		X					
S	Other transfer of cash or property from related organization(s)	1s		Х					
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)     (b)     (c)     (d)       Name of related organization     Transaction     Amount involved     Method of determining amount involved	lved							
<u>(1)</u>									
<u>(2)</u>									
(3)									
<u>(4)</u>									
<u>(5)</u>									
(6)									

### Schedule R (Form 990) 2022 INSTITUTE FOR CREATION RESEARCH

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

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

(a)	(b)	(c)	(d)	(e) Are a	) (f)	(g)	(h)	(i)	(j)	(k)
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign country)	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partners 501(c) orgs.			Disproj tiona allocatio		General of managing partner?	ownership
				res i	NO		res		Tes NC	
					.0					
					K					
				9						
			2							
		$\langle \rangle$								
	+ (									
	.0									
	$\gamma \mathcal{N}^{\mathbf{T}}$									

Schedule R (Form 990) 2022