

Part III

Statement of Program Service Accomplishments

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

☐ Yes ☒ No

1

Briefly describe the organization’s mission:
A FUTURE WHERE BIRDS THRIVE ACROSS THE AMERICAS BECAUSE AUDUBON IS A POWERFUL, DIVERSE, AND EVER-GROWING FORCE FOR CONSERVATION. (CONTINUED ON SCHEDULE O).

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a

(Code:) (Expenses \$ 137,118,357 including grants of \$ 8,966,047) (Revenue \$ 10,254,895)
SEE SCHEDULE O

4b

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses 137,118,357

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	2 Yes	
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	No
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 Yes	
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	No
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	No
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 Yes	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 Yes	
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 Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
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)?	11f Yes	
12a If "Yes," complete Schedule D, Part XI. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b Yes	
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 Yes	
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	No
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 Yes	
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 Yes	
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	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
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 Yes	

Part IV

Checklist of Required Schedules (continued)

		Yes	No	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
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	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
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		No
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?	26		No
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		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		No
c	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		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
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		No
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?	33		No
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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
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	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No	
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	631	
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	

Part V			Statements Regarding Other IRS Filings and Tax Compliance (continued)		
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	1,116
b		If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes
3a		Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	Yes
b		If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b	Yes
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	Yes
b		If "Yes," enter the name of the foreign country: C O			
5a		See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Did the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		5a	No
b		Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c		If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a		Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b		If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).					
a		Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	Yes
b		If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes
c		Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
d		If "Yes," indicate the number of Forms 8282 filed during the year		7d	
e		Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	No
f		Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
g		If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h		If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	No
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?					
9 Sponsoring organizations maintaining donor advised funds.					
a		Did the sponsoring organization make any taxable distributions under section 4966?		9a	
b		Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter:					
a		Initiation fees and capital contributions included on Part VIII, line 12		10a	
b		Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b	
11 Section 501(c)(12) organizations. Enter:					
a		Gross income from members or shareholders		11a	
b		Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
b		If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a		Is the organization licensed to issue qualified health plans in more than one state?		13a	
Note. See the instructions for additional information the organization must report on Schedule O.					
b		Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b	
c		Enter the amount of reserves on hand		13c	
14a		Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b		If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?					
16 Is the organization subject to the section 4968 excise tax on net investment income? See the instructions for additional information on Form 990, Schedule N.					
17		Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17	
If "Yes," complete Form 6069.					

Part VI

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. 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 in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
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	Yes
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
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 in Schedule O	9	No

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

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

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI
18	Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records:	NEETA HATLEY 225 VARICK STREET NEW YORK, NY 10014 (212) 979-3000

Part VII

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

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

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

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

- List all of the organization’s **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization’s **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization’s five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization’s **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization’s **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) ELIZABETH M GRAY CHIEF EXECUTIVE OFFICER	4.00 2.00	X		X				924,687	0	27,194
(2) SUSAN BELL CHAIR	8.00 0.00	X		X				0	0	0
(3) GEORGE S GOLUMBESKI VICE CHAIR	8.00 0.00	X		X				0	0	0
(4) KATHY SULLIVAN VICE CHAIR	8.00 0.00	X		X				0	0	0
(5) SUSAN ORR SECRETARY	8.00 2.00	X		X				0	0	0
(6) VICTOR L HYMES DIRECTOR/TREASURER (AS OF 10/23)	8.00 0.00	X		X				0	0	0
(7) ANNA RIGGS TREASURER (THRU 10/23)/DIRECTOR	8.00 2.00	X		X				0	0	0
(8) ANNE BECKETT DIRECTOR	8.00 0.00	X						0	0	0
(9) RODNEY BROWN DIRECTOR	8.00 0.00	X						0	0	0
(10) SHELLY CIHAN DIRECTOR	8.00 0.00	X						0	0	0
(11) JOHANNA FUENTES DIRECTOR	8.00 0.00	X						0	0	0
(12) KEVIN HARRIS DIRECTOR	8.00 0.00	X						0	0	0
(13) JESSICA HELLMANN DIRECTOR	8.00 0.00	X						0	0	0
(14) RICHARD H LAWRENCE DIRECTOR	8.00 0.00	X						0	0	0
(15) STEFFANIE MUNGUIA DIRECTOR	8.00 0.00	X						0	0	0
(16) ANGEL ORTIZ DIRECTOR	8.00 0.00	X						0	0	0
(17) THERESA PELLA DIRECTOR	8.00 0.00	X						0	0	0

Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) R CYNTHIA PRUETT DIRECTOR	8.00 0.00	X						0	0	0
(19) DIANE ROSS-LEECH DIRECTOR	8.00 0.00	X						0	0	0
(20) PHIL SWAN DIRECTOR	8.00 0.00	X						0	0	0
(21) LILI TAYLOR DIRECTOR	8.00 0.00	X						0	0	0
(22) BERNARDO VARGAS-GIBSONE DIRECTOR	8.00 0.00	X						0	0	0
(23) JOSEPH WATTS DIRECTOR	8.00 0.00	X						0	0	0
(24) INGRID M MILNE CHIEF FINANCIAL OFFICER	40.00 2.00			X				346,813	0	40,787
(25) NEETA D HATLEY VP, CONTROLLER, TREASURY & FIN OPS	40.00 2.00			X				239,346	0	18,883
(26) CHARLOTTE D YOUNG VP & GENERAL COUNSEL (AS OF 05/23)	40.00 2.00			X				220,264	0	26,910
(27) MARSHALL JOHNSON CHIEF CONSERVATION OFFICER	40.00 2.00				X			380,758	0	30,298
(28) MAXINE G SOMERVILLE CHIEF PEOPLE AND CULTURE OFFICER	40.00 0.00					X		399,363	0	47,676
(29) BETTY Y SU THRU 0424 CHIEF MARKETING & COMMUNICATION OFF.	40.00 0.00					X		346,270	0	94,143
(30) AMY B SOBEL THRU 1023 SENIOR VICE PRESIDENT, FLYWAYS	40.00 0.00					X		303,916	0	97,818
(31) ALLISON E VOGT CHIEF STRATEGY INTEGRATION OFFICER	40.00 0.00					X		304,974	0	22,437
(32) MARCO S CARBONE CHIEF TECHNOLOGY OFFICER	40.00 2.00					X		297,275	0	26,522
(33) LORRAINE A SCIARRA VP AND GENERAL COUNSEL (THRU 03/23)	0.00 0.00						X	326,870	0	5,204

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A . . .			
d Total (add lines 1b and 1c)	4,090,536	0	437,872

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 232

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?*If "Yes," complete Schedule J for such person*

Yes

No

3 Yes

4 Yes

5 No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SAMPSON CONSTRUCTION CO INC 5825 S 14TH ST LINCOLN, NE 68512	CONSTRUCTION SERVICES	3,301,327
ALLEGIANCE FUNDRAISING GROUP LLC PO BOX 790379 ST LOUIS, MO 631790379	DIGITAL MARKETING SUPPORT	2,692,298
RWT PRODUCTION LLC 8932 ORANGE HUNT LANE ANNANDALE, VA 22003	MAILING SERVICES	2,529,219
STAGECOACH DIGITAL 1631 NE BROADWAY 346 PORTLAND, OR 97232	FUNDRAISING SERVICES	1,391,645
O'BRIEN GARRETT 1802 VERNON STREET NW 2259 WASHINGTON, DC 20009	FUNDRAISING SERVICES	865,784
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 64		

Form 990 (2023)

Part VIII

Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants, and Other					
Amt Similar Amounts					
1a Federated campaigns . .					1a
b Membership dues . .					1b
c Fundraising events . .					1c996,676
d Related organizations					1d
e Government grants (contributions)					1e17,293,190
f All other contributions, gifts, grants, and similar amounts not included above					1f113,217,906
g Noncash contributions included in lines 1a - 1f:\$	1g5,266,430				
h Total. Add lines 1a-1f				131,507,772	

Program Service Revenue	2a CONTRACTUAL REVENUE	Business Code				
		900099	4,147,713	4,147,713		
	b REGISTRATION FEES	900099	1,730,642	1,730,642		
	c ADMISSIONS	900099	1,715,521	1,715,521		
	d LAND USE REVENUE	900099	878,208	878,208		
	e TUITION INCOME	900099	417,819	417,819		
	f All other program service revenue.		447,935	447,935		
	9 Total. Add lines 2a-2f.	9,337,838				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4,540,017		9,280	4,530,737		
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties		1,086,111			1,086,111		
	6a Gross rents	(i) Real	(ii) Personal					
		6a	1,361,608					
		b Less: rental expenses	6b0					
	c Rental income or (loss)	6c1,361,608						
	d Net rental income or (loss)		1,361,608			1,361,608		
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		7a	42,573,710					6,900
		b Less: cost or other basis and sales expenses	7b41,910,181					0
	c Gain or (loss)	7c663,529	6,900					
	d Net gain or (loss)		670,429			670,429		
	8a Gross income from fundraising events (not including \$ 996,676 of contributions reported on line 1c). See Part IV, line 18	8a	119,763					
		b Less: direct expenses	8b451,935					
	c Net income or (loss) from fundraising events . .		-332,172			-332,172		
	9a Gross income from gaming activities. See Part IV, line 19	9a	2,172					
		b Less: direct expenses	9b0					
	c Net income or (loss) from gaming activities . .		2,172			2,172		
	10a Gross sales of inventory, less returns and allowances . .	10a	1,672,725					
b Less: cost of goods sold		10b755,668						
c Net income or (loss) from sales of inventory . .		917,057	917,057					

OtherRevenueMiscAmt	11a LIST RENTAL	Business Code				
		900099	257,125			257,125
	b INSURANCE RECOVERIES	900099	237,432			237,432
	c MANAGEMENT FEE	900099	124,599			124,599
	d All other revenue		164,186			164,186
	e Total. Add lines 11a-11d		783,342			
	12 Total revenue. See instructions		149,874,174	10,254,895	9,280	8,102,227

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	5,725,574	5,725,574		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,364,294	1,364,294		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	1,876,179	1,876,179		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,111,868	1,561,712	315,399	234,757
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	326,870	228,809	65,374	32,687
7 Other salaries and wages	70,688,480	57,626,346	4,048,060	9,014,074
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,465,631	3,628,386	270,454	566,791
9 Other employee benefits	9,993,812	8,120,109	605,259	1,268,444
10 Payroll taxes	5,348,539	4,345,761	323,926	678,852
11 Fees for services (non-employees):				
a Management				
b Legal	560,894	168,535	354,134	38,225
c Accounting	271,452		271,452	
d Lobbying	708,532	708,532		
e Professional fundraising services. See Part IV, line 17	3,736,980			3,736,980
f Investment management fees	946,579		946,579	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	22,503,811	20,711,801	429,694	1,362,316
12 Advertising and promotion	2,009,205	149,840	363	1,859,002
13 Office expenses	18,755,713	13,381,751	203,936	5,170,026
14 Information technology	890,473	507,929	319,753	62,791
15 Royalties	554,072	554,072		
16 Occupancy	5,426,095	4,397,259	606,825	422,011
17 Travel	3,018,910	2,619,591	216,274	183,045
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,466,452	1,115,606	173,783	177,063
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,422,594	3,255,197	111,348	56,049
23 Insurance	1,914,921	1,428,723	446,123	40,075
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CREDIT CARD/BANK FEES	2,151,203	1,600,853	259,484	290,866
b MEMBERSHIP FULLFILLMENT	1,603,334	704,276		899,058
c SUBSCRIPTIONS & DUES	1,378,135	1,216,099	49,656	112,380
d				
e All other expenses	121,398	121,123	273	2
25 Total functional expenses. Add lines 1 through 24e	173,342,000	137,118,357	10,018,149	26,205,494
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☒ if following SOP 98-2 (ASC 958-720).	14,994,000	8,254,000	0	6,740,000

Part X

Balance Sheet

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

☐

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		13,759,434	1	14,747,146	
	2	Savings and temporary cash investments		101,918,293	2	82,468,481	
	3	Pledges and grants receivable, net		26,692,176	3	22,648,156	
	4	Accounts receivable, net		13,560,156	4	19,998,631	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use		296,832	8	371,021	
	9	Prepaid expenses and deferred charges		2,904,949	9	3,761,146	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	213,011,918			
	b	Less: accumulated depreciation	10b	56,459,162	147,310,125	10c	156,552,756
	11	Investments—publicly traded securities		16,234,876	11	16,524,905	
	12	Investments—other securities. See Part IV, line 11		278,605,065	12	294,658,132	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets		25,500	14		
	15	Other assets. See Part IV, line 11		12,310,006	15	10,508,084	
16	Total assets: Add lines 1 through 15 (must equal line 33)		613,617,412	16	622,238,458		
Liabilities	17	Accounts payable and accrued expenses		12,716,227	17	18,971,589	
	18	Grants payable			18		
	19	Deferred revenue		3,541,462	19	2,146,204	
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		7,313,366	21	8,239,578	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		24,035,223	25	21,413,902	
	26	Total liabilities: Add lines 17 through 25		47,606,278	26	50,771,273	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		261,351,843	27	255,553,172	
	28	Net assets with donor restrictions		304,659,291	28	315,914,013	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		566,011,134	32	571,467,185	
	33	Total liabilities and net assets/fund balances		613,617,412	33	622,238,458	

Part XI

Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	149,874,174
2	Total expenses (must equal Part IX, column (A), line 25)	2	173,342,000
3	Revenue less expenses. Subtract line 2 from line 1	3	-23,467,826
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	566,011,134
5	Net unrealized gains (losses) on investments	5	23,619,261
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 in Schedule O)	9	5,304,616
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	571,467,185

Part XII

Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10

☐

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

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

☐

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

☐

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

☐

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

☐

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

Enter the number of supported organizations
- g

Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

Section A. Public Support

Calendar 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 grant.") . . .	117,215,605	118,008,171	123,730,301	142,833,540	131,745,204	633,532,821
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3	117,215,605	118,008,171	123,730,301	142,833,540	131,745,204	633,532,821
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						41,077,237
6 Public support. Subtract line 5 from line 4.						592,455,584

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	117,215,605	118,008,171	123,730,301	142,833,540	131,745,204	633,532,821
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	9,140,050	7,038,271	6,892,651	7,027,366	6,987,736	37,086,074
9 Net income from unrelated business activities, whether or not the business is regularly carried on.				53,791	0	53,791
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	24,060,647	5,397,453	517,873	423,009	905,277	31,304,259
11 Total support. Add lines 7 through 10						701,976,945
12 Gross receipts from related activities, etc. (see instructions)					12	37,133,301

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	84.400 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	84.290 %

16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) .						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | |
|---|----------|
| 1 Net short-term capital gain | 1 |
| 2 Recoveries of prior-year distributions | 2 |
| 3 Other gross income (see instructions) | 3 |
| 4 Add lines 1 through 3 | 4 |
| 5 Depreciation and depletion | 5 |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 |
| 7 Other expenses (see instructions) | 7 |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | |
|--|-----------|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 |
| a Average monthly value of securities | 1a |
| b Average monthly cash balances | 1b |
| c Fair market value of other non-exempt-use assets | 1c |
| d Total (add lines 1a, 1b, and 1c) | 1d |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 |
| 3 Subtract line 2 from line 1d | 3 |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 |
| 6 Multiply line 5 by 0.035 | 6 |
| 7 Recoveries of prior-year distributions | 7 |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 |

Section C - Distributable Amount

Current Year

- | | |
|--|----------|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 |
| 2 Enter 85% of line 1 | 2 |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 |
| 4 Enter greater of line 2 or line 3 | 4 |
| 5 Income tax imposed in prior year | 5 |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)		
Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023:		
a	From 2018.		
b	From 2019.		
c	From 2020.		
d	From 2021.		
e	From 2022.		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019.		
b	Excess from 2020.		
c	Excess from 2021.		
d	Excess from 2022.		
e	Excess from 2023.		

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

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	LITIGATION RECOVERIES - 2019 AMOUNT: \$ 23,080,728. 2020 AMOUNT: \$ 4,740,405. 2021 AMOUNT: \$ 3,586. 2022 AMOUNT: \$ 0. 2023 AMOUNT: \$ 0. SPECIAL EVENTS - 2019 AMOUNT: \$ 70,350. 2020 AMOUNT: \$ 65,245. 2021 AMOUNT: \$ 149,918. 2022 AMOUNT: \$ 176,092. 2023 AMOUNT: \$ 119,763. LIST RENTAL - 2019 AMOUNT: \$ 166,240. 2020 AMOUNT: \$ 144,298. 2021 AMOUNT: \$ 157,837. 2022 AMOUNT: \$ 105,170. 2023 AMOUNT: \$ 257,125. INSURANCE RECOVERIES - 2019 AMOUNT: \$ 118,396. 2020 AMOUNT: \$ 106,811. 2021 AMOUNT: \$ 85,412. 2022 AMOUNT: \$ 689. 2023 AMOUNT: \$ 237,432. MISCELLANEOUS - 2019 AMOUNT: \$ 624,933. 2020 AMOUNT: \$ 340,694. 2021 AMOUNT: \$ 121,120. 2022 AMOUNT: \$ 82,195. 2023 AMOUNT: \$ 126,820. ADMIN SERVICES TO AF - 2022 AMOUNT: \$ 27,694. 2023 AMOUNT: \$ 30,663. AUCTION INCOME - 2022 AMOUNT: \$ 31,169. 2023 AMOUNT: \$ 8,875. MANAGEMENT FEE - 2023 AMOUNT: \$ 124,599.

Additional Data

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Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
		2023
Name of the organization NATIONAL AUDUBON SOCIETY INC		Employer identification number 13-1624102

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not 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 other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Employer identification number
13-1624102

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>RESTRICTED</u>		\$ <u>RESTRICTED</u>	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
NATIONAL AUDUBON SOCIETY INC

Employer identification number
13-1624102

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(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
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Name of organization NATIONAL AUDUBON SOCIETY INC	Employer identification number 13-1624102
--	--

Part III

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

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

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

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

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

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

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

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

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

Name of the organization NATIONAL AUDUBON SOCIETY INC	Employer identification number 13-1624102
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0-			
i Subtract line 1f from line 1c. If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No	

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?	Yes		3,000
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		1,102,291
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		616,078
j	Total. Add lines 1c through 1i			1,721,369
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART II-B, LINE 1:	AUDUBON'S LOBBYING ACTIVITIES INCLUDE MEETING WITH FEDERAL, STATE AND LOCAL GOVERNMENT OFFICIALS, DISTRIBUTING MATERIAL THROUGH VARIOUS MEDIA INCLUDING AUDUBON'S WEBSITE, E-MAIL, TEXT MESSAGING, AND SOCIAL MEDIA CHANNELS TO THE GENERAL PUBLIC ON ENVIRONMENTAL ISSUES, AND WORKING WITH OUTSIDE CONSULTANTS TO DEVELOP STRATEGIES TO INFLUENCE LEGISLATION. IN JUNE 2024, 10 VOLUNTEERS FOR AUDUBON SPENT A TOTAL OF 47 HOURS IN CONSTITUENT MEETINGS, INCLUDING PREP TIME, DISCUSSING FY25 FEDERAL APPROPRIATIONS AND THE FARM BILL WITH CONGRESSIONAL STAFF AND MEMBERS OF CONGRESS.

Additional Data

Return to Form

Software ID:

Software Version:

Name of the organization NATIONAL AUDUBON SOCIETY INC	Employer identification number 13-1624102
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	

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

1	Purpose(s) of conservation easements held by the organization (check all that apply). ☒ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area ☒ Protection of natural habitat ☐ Preservation of a certified historic structure ☒ Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a	Total number of conservation easements	2a 26
b	Total acreage restricted by conservation easements	2b 6,000.00
c	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, released, extinguished, or terminated by the organization during the tax year ▶ 2	
4	Number of states where property subject to conservation easement is located ▶ 8	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ 53.00	
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ 0	
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)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i)	Revenue included on Form 990, Part VIII, line 1	▶ \$ 53,993
(ii)	Assets included in Form 990, Part X	▶ \$ 526,053
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a	Revenue included on Form 990, Part VIII, line 1	▶ \$
b	Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☒ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☒

Part V Endowment Funds.

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

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 208,975,689 | 200,942,549 | 232,436,038 | 191,952,355 | 202,857,571 |
| b Contributions | 3,981,553 | 875,377 | 302,563 | 1,018,035 | 1,204,389 |
| c Net investment earnings, gains, and losses | 17,709,716 | 14,156,681 | -25,752,217 | 45,052,992 | -2,796,019 |
| d Grants or scholarships | 24,420 | 69,174 | 22,848 | 22,824 | 22,620 |
| e Other expenditures for facilities and programs | 7,009,245 | 6,929,744 | 6,020,987 | 5,564,520 | 9,290,966 |
| f Administrative expenses | | | | | |
| g End of year balance | 223,633,293 | 208,975,689 | 200,942,549 | 232,436,038 | 191,952,355 |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 14.440 %

b Permanent endowment ▶ 53.740 %

c Term endowment ▶ 31.820 %

The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- | | Yes | No |
|--------|-----|----|
| 3a(i) | Yes | |
| 3a(ii) | | No |
| 3b | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

- | Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 106,405,783 | | 106,405,783 |
| b Buildings | | 54,791,818 | 29,596,735 | 25,195,083 |
| c Leasehold improvements | | 23,351,109 | 15,466,395 | 7,884,714 |
| d Equipment | | 14,354,977 | 11,396,032 | 2,958,945 |
| e Other | | 14,108,231 | | 14,108,231 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ | | | | 156,552,756 |

Part VII Investments - Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) EQUITIES	122,129,075	F
(B) PRIVATE EQUITY	66,704,609	F
(C) FIXED INCOME	46,456,686	F
(D) BENEFICIAL INTEREST IN TRUSTS	42,539,644	F
(E) COMMON TRUST FUNDS	9,917,369	F
(F) REAL ASSETS	6,910,749	F
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	294,658,132	

Part VIII Investments - Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.		
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.	
(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.	
1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
OPERATING LEASE LIABILITIES	13,383,270
OBLIGATIONS UNDER CHARITABLE TRUSTS	7,666,303
FINANCING LEASE LIABILITIES	289,682
POST RETIREMENT BENEFIT OBLIGATION	74,647
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	21,413,902

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	183,069,016
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	23,619,261
b	Donated services and use of facilities	2b	5,156,288
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	4,807,167
e	Add lines 2a through 2d	2e	33,582,716
3	Subtract line 2e from line 1	3	149,486,300
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	839,809
b	Other (Describe in Part XIII.)	4b	-451,935
c	Add lines 4a and 4b	4c	387,874
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	149,874,174

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	177,556,342
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	5,156,288
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	-554,072
e	Add lines 2a through 2d	2e	4,602,216
3	Subtract line 2e from line 1	3	172,954,126
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	839,809
b	Other (Describe in Part XIII.)	4b	-451,935
c	Add lines 4a and 4b	4c	387,874
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	173,342,000

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART II, LINE 5:	HOW THE ORGANIZATION REPORTS CONSERVATION EASEMENTS: AUDUBON HAS WRITTEN POLICIES AND PROCEDURES FOR ACQUIRING, MONITORING AND ENFORCING CONSERVATION EASEMENTS. THESE POLICIES INCLUDE REQUIREMENTS FOR LANDOWNER MEETINGS, COMPLETION OF QUESTIONNAIRES TO ENSURE LANDOWNER COMPLIANCE, ANNUAL SITE INSPECTIONS, ASSIGNMENT OF STAFF TO MONITOR EACH EASEMENT, AND BOARD APPROVAL OF SIGNIFICANT ITEMS.
PART II, LINE 9:	AUDUBON RECORDS THE ACQUISITION OF EASEMENTS AND SANCTUARIES AT COST WHEN PURCHASED AND FAIR MARKET VALUE WHEN DONATED.
PART III, LINE 4:	ARTWORK: FROM TIME TO TIME AUDUBON RECEIVES ARTWORK RELEVANT TO OUR MISSION, SUCH AS DRAWINGS AND ILLUSTRATIONS OF BIRDS, AND DISPLAYS SUCH ART IN VARIOUS AUDUBON CENTERS AND SANCTUARIES. IN THE YEAR ENDING JUNE 30, 2024, AUDUBON RECEIVED \$50,000 IN DONATED ARTWORK. THE ARTWORK WAS CAPITALIZED IN ACCORDANCE WITH AUDUBON'S CAPITALIZATION THRESHOLD OF \$5,000.
PART IV, LINE 2B:	FUNDS HELD FOR OTHERS: AUDUBON HOLDS APPROXIMATELY \$8,240,000 IN AGENCY FUNDS FOR OTHER ORGANIZATIONS AND INDEPENDENT AUDUBON CHAPTERS. THESE AMOUNTS HAVE BEEN RECORDED IN PART X ON THE BALANCE SHEET.
PART V, LINE 4:	INTENDED USE OF ENDOWMENT FUNDS: THE ENDOWMENT FUNDS ARE FUNDS RESTRICTED BY DONORS OR DESIGNATED BY THE BOARD TO BE HELD IN PERPETUITY OR TO BE USED WITH ONLY BOARD APPROVAL. THE BOARD HAS ESTABLISHED BUDGETED SPENDING LIMITS FOR SPECIFIC ENDOWMENT FUNDS; 2% TO 4.5% OF THE AVERAGE OF THE ROLLING FIVE YEAR MARKET VALUES, SUBJECT TO LIMITATIONS WHERE APPLICABLE UNDER DONOR RESTRICTIONS OR REGULATORY REQUIREMENTS. THESE FUNDS ARE USED TO FURTHER AUDUBON'S MISSION. IN SEPTEMBER 2023, IT WAS DECIDED TO USE A BUDGETED SPENDING OF 5% FOR ALL FUNDS, SUBJECT TO DONOR OR OTHER RESTRICTIONS WHERE APPLICABLE, FOR FISCAL YEAR 2025. THE AMOUNTS REPORTED IN SCHEDULE D, PART V, LINE 4 ALSO INCLUDE THE VALUE OF LAND HELD BY THE ENDOWMENT WORTH \$10,250,000.
PART X, LINE 2:	NATIONAL AUDUBON SOCIETY, INC. IS EXEMPT FROM INCOME TAX UNDER IRC SECTION 501(C)(3), THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE IRC. AUDUBON FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS IF THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED. AUDUBON HAS CALCULATED AN INCOME TAX PROVISION THAT IS IMMATERIAL FOR CONSOLIDATED FINANCIAL STATEMENT PURPOSES. AUDUBON HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. AUDUBON HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN VALUE OF CHARITABLE TRUSTS 4,726,822. CHARITABLE TRUST ADDITIONS 414,535. PENSION AND POSTRETIREMENT RELATED CHANGES 219,882. RECLASSIFICATION OF ROYALTY EXPENSES -554,072.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	RECLASSIFICATION OF SPECIAL EVENT EXPENSES -451,935.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASSIFICATION OF ROYALTY EXPENSES -554,072.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	RECLASSIFICATION OF SPECIAL EVENT EXPENSES -451,935.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization
NATIONAL AUDUBON SOCIETY INC

Employer identification number
13-1624102

Part I

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

1

For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes☐ No

2

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

3

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) SOUTH AMERICA	1	20	GRANTMAKING		1,479,416
(2) CENTRAL AMERICA AND THE CARIBBEAN	0	10	GRANTMAKING		366,041
(3) NORTH AMERICA	0	4	GRANTMAKING		30,722
(4) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		36,634,541
(5) EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		625,943
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	34			39,136,663
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	34			39,136,663

Part II

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			CENTRAL AMERICA AND THE CARIBBEAN	GENERAL SUPPORT	30,000	WIRE TRANSFER	0		
(2)			CENTRAL AMERICA AND THE CARIBBEAN	GENERAL SUPPORT	36,375	WIRE TRANSFER	0		
(3)			CENTRAL AMERICA AND THE CARIBBEAN	GENERAL SUPPORT	149,200	WIRE TRANSFER	0		
(4)			SOUTH AMERICA	GENERAL SUPPORT	645,000	WIRE TRANSFER	0		
(5)			SOUTH AMERICA	GENERAL SUPPORT	235,000	WIRE TRANSFER	0		
(6)			NORTH AMERICA	GENERAL SUPPORT	10,000	WIRE TRANSFER	0		
(7)			SOUTH AMERICA	GENERAL SUPPORT	17,407	WIRE TRANSFER	0		
(8)			SOUTH AMERICA	GENERAL SUPPORT	34,224	WIRE TRANSFER	0		
(9)			SOUTH AMERICA	GENERAL SUPPORT	6,045	WIRE TRANSFER	0		
(10)			SOUTH AMERICA	GENERAL SUPPORT	5,060	WIRE TRANSFER	0		
(11)			SOUTH AMERICA	GENERAL SUPPORT	40,045	WIRE TRANSFER	0		
(12)			SOUTH AMERICA	GENERAL SUPPORT	5,586	WIRE TRANSFER	0		
(13)			SOUTH AMERICA	GENERAL SUPPORT	10,350	WIRE TRANSFER	0		
(14)			CENTRAL AMERICA AND THE CARIBBEAN	GENERAL SUPPORT	150,466	WIRE TRANSFER	0		
(15)			SOUTH AMERICA	GENERAL SUPPORT	480,000	WIRE TRANSFER	0		
(16)			NORTH AMERICA	GENERAL SUPPORT	18,000	WIRE TRANSFER	0		

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

15

3 Enter total number of other organizations or entities

1

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

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

☒ Yes ☐ No
- 2

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

☐ Yes ☒ No
- 3

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

☒ Yes ☐ No
- 4

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

☒ Yes ☐ No
- 5

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

☒ Yes ☐ No
- 6

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

☐ Yes ☒ No

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

Schedule F (Form 990) 2023

Additional Data

Software ID:

Software Version:

Name of the organization
NATIONAL AUDUBON SOCIETY INC

Employer identification number
13-1624102

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a☒ Mail solicitations

e☒ Solicitation of non-government grants

b☒ Internet and email solicitations

f☒ Solicitation of government grants

c☒ Phone solicitations

g☒ Special fundraising events

d☒ In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☒ Yes☐ No

b

If Yes, list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 STAGECOACH DIGITAL 1631 NE BROADWAY 346 PORTLAND, OR 97232	COUNSEL		No	0	1,591,126	-1,591,126
2 O'BRIEN GARRETT 1802 VERNON STREET NW 2259 WASHINGTON, DC 20009	COUNSEL		No	0	881,214	-881,214
3 NATURAL PARTNERS 7 PHILIP STREET CUMBERLAND, ME 04021	COUNSEL		No	0	362,072	-362,072
4 NEW CANVASSING EXPERIENCE INC 1526 BERLIN ROAD CHERRY HILL, NJ 08003	SOLICITOR		No	0	270,514	-270,514
5 ALLEGIANCE FUNDRAISING GROUP PO BOX 790379 ST LOUIS, MO 631790379	COUNSEL		No	0	243,000	-243,000
6 INTEGRAL PO BOX 33091 WASHINGTON, DC 20033	COUNSEL		No	0	216,000	-216,000
7 CAUSEWORX 2 MCNAMARA CT AJAX ONTARIO, CA 91764	SOLICITOR		No	0	164,054	-164,054
8 GOETTLER ASSOCIATES 580 SOUTH HIGH ST STE 160 COLUMBUS, NY 13035	COUNSEL		No	0	9,000	-9,000
9						
10						
Total					3,736,980	-3,736,980

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI

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

Cat. No. 50083H

Schedule G (Form 990) 2023

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

Revenue		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		LEADERSHIP (event type)	KEESEEE LUNCHEON (event type)	12 (total number)	(add col. (a) through col. (c))
	1 Gross receipts	309,825	148,671	657,943	1,116,439
	2 Less: Contributions	285,100	129,009	582,567	996,676
	3 Gross income (line 1 minus line 2)	24,725	19,662	75,376	119,763
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	1,616	3,735	5,572	10,923
	6 Rent/facility costs	2,985	9,029	147,377	159,391
	7 Food and beverages	27,740	31,503	16,988	76,231
	8 Entertainment	11,000	15,975	21,899	48,874
	9 Other direct expenses	11,916	17,153	127,447	156,516
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				451,935
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-332,172

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____% .. ☐ No	☐ Yes _____% .. ☐ No	☐ Yes _____% .. ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d). ▶				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . ☐ Yes ☐ No

b If "Yes," explain: _____

11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14

Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c

If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.

Return Reference	Explanation
FORM 990, SCHEDULE G, PART I	AUDUBON ENGAGES FUNDRAISING CONSULTANTS TO ADVISE ON ASPECTS OF VARIOUS METHODS OF SOLICITING DONORS, BUT NOT TO SOLICIT FUNDS DIRECTLY. AS A RESULT, IT IS NOT POSSIBLE TO DETERMINE HOW MUCH EACH SPECIFIC FUNDRAISER RAISED ON ITS BEHALF; ACCORDINGLY, IN SCHEDULE G, AUDUBON IS LEAVING PART I, COLUMN (IV) BLANK.
FORM 990, SCHEDULE G, PART I, LINE 3	AUDUBON SOLICITS CONTRIBUTIONS IN ALL 50 STATES. THE STATES LISTED ON SCHEDULE G, PART I, SECTION 3, REPRESENT THOSE STATES THAT REQUIRE REGISTRATION.

Part III

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) AWARDS/APPRECIATION	24	25,940			
(2) GRANTS/SCHOLARSHIPS	132	1,338,354			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV

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

Return Reference	Explanation
PART I, LINE 2:	THE PROGRAM DEPARTMENT IS RESPONSIBLE FOR SELECTING THE RECIPIENTS OF GRANTS, CREATING A GRANT AGREEMENT AND TRAINING GRANTEEES WITH RESPECT TO PROGRAM REQUIREMENTS. GRANTEEES ARE REQUIRED TO SUBMIT FINANCIAL AND PROGRAM REPORTS ON A TIMELY BASIS TO PARTICIPATE IN AN EVALUATION PROCESS. WITH RESPECT TO INDIVIDUAL AWARDS, GRANTS AND SCHOLARSHIPS, AUDUBON HAS VARIOUS PROGRAMS IN PLACE TO RECOGNIZE THE ACHIEVEMENTS OF INDIVIDUALS WORKING TO IMPROVE CONSERVATION ISSUES IMPACTING THEIR LOCAL COMMUNITIES. AUDUBON AWARDS THESE GRANTS BASED ON A DEMONSTRATION OF SUSTAINED CONSERVATION PRACTICES AND IMPROVEMENTS TO HABITATS/INFRASTRUCTURE. NO FURTHER MONITORING OF INDIVIDUAL GRANTS ARE REQUIRED SINCE THE FUNDS ARE ONLY AWARDED BASED ON INDIVIDUAL'S MEETING THE CRITERIA ESTABLISHED BY AUDUBON.

Additional Data

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NATIONAL AUDUBON SOCIETY INC

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Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☒ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	Yes	
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		No
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	Yes	
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 are not listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ELIZABETH M GRAY CHIEF EXECUTIVE OFFICER	(i)	644,131	256,250	24,306	26,400	794	951,881	0
	(ii)	0	0	0	0	0	0	0
2 MAXINE G SOMERVILLE CHIEF PEOPLE AND CULTURE OFFICER	(i)	309,091	87,500	2,772	24,342	23,334	447,039	0
	(ii)	0	0	0	0	0	0	0
3 BETTY Y SU THRU 0424 CHIEF MARKETING & COMMUNICATION OFF.	(i)	345,100	0	1,170	83,623	10,520	440,413	0
	(ii)	0	0	0	0	0	0	0
4 MARSHALL JOHNSON CHIEF CONSERVATION OFFICER	(i)	350,380	30,000	378	12,200	18,098	411,056	0
	(ii)	0	0	0	0	0	0	0
5 AMY B SOBEL THRU 1023 SENIOR VICE PRESIDENT, FLYWAYS	(i)	208,884	47,500	47,532	89,350	8,468	401,734	0
	(ii)	0	0	0	0	0	0	0
6 INGRID M MILNE CHIEF FINANCIAL OFFICER	(i)	316,246	20,000	10,567	23,700	17,087	387,600	0
	(ii)	0	0	0	0	0	0	0
7 LORRAINE A SCIARRA VP AND GENERAL COUNSEL (THRU 03/23)	(i)	18,010	0	308,860	4,553	651	332,074	308,252
	(ii)	0	0	0	0	0	0	0
8 ALLISON E VOGT CHIEF STRATEGY INTEGRATION OFFICER	(i)	269,109	35,000	865	21,482	955	327,411	0
	(ii)	0	0	0	0	0	0	0
9 MARCO S CARBONE CHIEF TECHNOLOGY OFFICER	(i)	296,627	0	648	23,153	3,369	323,797	0
	(ii)	0	0	0	0	0	0	0
10 NEETA D HATLEY VP, CONTROLLER, TREASURY & FIN OPS	(i)	225,716	13,000	630	18,026	857	258,229	0
	(ii)	0	0	0	0	0	0	0
11 CHARLOTTE D YOUNG VP & GENERAL COUNSEL (AS OF 05/23)	(i)	198,406	20,000	1,858	14,908	12,002	247,174	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation
PART I, LINE 1A	AUDUBON'S TRAVEL POLICY AUTHORIZES BUSINESS CLASS TRAVEL FOR THE CHIEF EXECUTIVE OFFICER DUE TO THE FREQUENCY AND LENGTH OF TRAVEL; FIRST CLASS IS PERMITTED IF BUSINESS CLASS IS NOT AVAILABLE OR THE COST OF A REFUNDABLE TICKET IS EQUIVALENT TO FIRST CLASS. IN CALENDAR YEAR 2024, ELIZABETH GRAY DID TRAVEL VIA FIRST-CLASS IN CERTAIN CIRCUMSTANCES.
PART I, LINE 4A	FORMER VP AND GENERAL COUNSEL, LORRAINE A. SCIARRA, RECEIVED A SEPARATION PAYMENT OF \$308,252 IN CALENDAR YEAR 2023, OF WHICH \$308,252 WAS PREVIOUSLY REPORTED AS DEFERRED COMPENSATION ON THE PRIOR YEAR FORM 990. THIS AMOUNT IS REPORTED BOTH IN SCHEDULE J PART II, COLUMNS (B)(III) AND (F). SENIOR VICE PRESIDENT, FLYWAYS, AMY B. SOBEL, RECEIVED A SEPARATION PAYMENT OF \$46,152 IN CALENDAR YEAR 2023. THIS AMOUNT IS REPORTED ON THE FORM 990, SCHEDULE J PART II, COLUMN (B)(III). IN ADDITION, MS. SOBEL RECEIVED A SEVERANCE PAYMENT OF \$73,843 THAT WAS PAID OUT IN CALENDAR YEAR 2024 AND IS REPORTED ON THE CURRENT FORM 990 AS DEFERRED COMPENSATION IN SCHEDULE J, PART II, COLUMN (C). CHIEF MARKETING & COMMUNICATION OFFICER, BETTY Y SU, SEPARATED FROM SERVICE IN APRIL OF 2024 AND RECEIVED A PAYMENT IN THE AMOUNT OF \$58,500 WHICH IS RELATED TO SERVICES PERFORMED PRIOR TO HER DEPARTURE. THE SERVICES INCLUDED WORK ITEMS AND PRIORITIES SHE PREVIOUSLY AGREED TO, INCLUDING BUT NOT LIMITED TO, THE COMPLETION OF PERFORMANCE REVIEWS FOR HER DIRECT REPORTS. THE PAYMENT WAS TREATED AS A SEVERANCE PAYMENT AS IT WAS CAPTURED ON HER SEPARATION AGREEMENT. THIS SEVERANCE PAYMENT WAS PAID OUT IN CALENDAR YEAR 2024 AND SO IS BEING REPORTED AS DEFERRED COMPENSATION ON THE FORM 990, SCHEDULE J, PART II, COLUMN (C).
PART I, LINE 7	DURING CALENDAR YEAR 2023, CHIEF EXECUTIVE OFFICER, ELIZABETH M. GRAY RECEIVED A BONUS OF \$256,250 FOR HER EXCEPTIONAL PERFORMANCE DURING HER TENURE AT AUDUBON. THE BONUS HAS TWO COMPONENTS: A BONUS OF \$156,250 THAT WAS AUTHORIZED IN 2022 BUT NOT PAID OUT UNTIL 2023 AND A \$100,000 BONUS AUTHORIZED AND PAID OUT IN 2023. DR. GRAY HAS MADE A MEASURABLE IMPACT ON THE ORGANIZATION AND HAS PLAYED A SIGNIFICANT ROLE IN AUDUBON'S SUCCESS OVER THE YEARS WITH HER DEEP KNOWLEDGE OF GLOBAL CLIMATE CHANGE AND EXPERTISE IN CONSERVATION. DR. GRAY HAS PLAYED AN INSTRUMENTAL ROLE IN RAISING FUNDING FOR AUDUBON'S MISSION ALLOWING THE ORGANIZATION TO FOCUS ITS EFFORTS ON THEIR PROGRAMS INCLUDING TACKLING CLIMATE CHANGE AND USING A HEMISPHERIC APPROACH TO CONSERVATION TO HELP PROTECT BIRDS AND THE PLACES THEY NEED. THE BONUS WAS REVIEWED AND APPROVED BY THE COMPENSATION COMMITTEE OF THE BOARD AND AUTHORIZED BASED ON DR. GRAY'S CONTRIBUTIONS TO THE ORGANIZATION. FOR ALL OTHER BONUSES REPORTED IN SCHEDULE J, BONUSES ARE AWARDED BASED ON MERIT AND AWARDED AT THE DISCRETION OF MANAGEMENT OR THE BOARD.

Additional Data

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NATIONAL AUDUBON SOCIETY INC

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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	2	53,993	FAIR MARKET VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		23	FAIR MARKET VALUE
6 Cars and other vehicles	X	1	4,000	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	69	4,271,787	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other	X	1	930,000	FAIR MARKET VALUE
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (EXPERIENCES ►)	X	2	4,578	FAIR MARKET VALUE
26 Other (EQUIPMENT ►)	X	2	1,785	FAIR MARKET VALUE
27 Other ► (ALL OTHER)	X	3	264	FAIR MARKET VALUE
28 Other ► ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

Yes

No

30a

No

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

Yes

No

31

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

Yes

No

32a

Yes

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II **Supplemental Information.** 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.

Return Reference	Explanation
PART I, COLUMN (B):	AUDUBON RESERVES THE RIGHT TO DECLINE ANY CONTRIBUTIONS, VERIFY THE SOURCES OF ANY FUNDS AND, IN THE CASE OF NON-MARKETABLE ASSETS, REQUIRE AN INDEPENDENT APPRAISAL OF VALUE.
PART I, LINE 32B:	TO THE EXTENT THAT AUDUBON RECEIVES DONATIONS OF SECURITIES, IT UTILIZES ITS INVESTMENT MANAGER/BROKER TO LIQUIDATE THOSE SECURITIES INTO CASH.

Additional Data

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NATIONAL AUDUBON SOCIETY INC

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13-1624102

Return Reference	Explanation
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION:	AUDUBON'S NEW STRATEGIC PLAN FOR FISCAL YEARS 2023-2028, CALLED FLIGHT PLAN, ORIENTS AUDUBON TOWARD ACHIEVING A SINGULAR GUIDING STAR: HALTING, AND ULTIMATELY REVERSING, THE PRECIPITOUS DECLINE OF BIRDS ACROSS THE AMERICAS. AUDUBON WORKS ACROSS 11 COUNTRIES IN THE WESTERN HEMISPHERE, WITH 15 STATE AND REGIONAL U.S. OFFICES, 31 CONSERVATION ACTION CENTERS, AND 29 SANCTUARIES. THE ORGANIZATION SUPPORTS 415 INDEPENDENT ACTIVE COMMUNITY CHAPTERS AND 92 CAMPUS CHAPTERS AND COLLABORATES WITH HUNDREDS OF PARTNERS THROUGHOUT THE AMERICAS. AUDUBON WORKS THROUGHOUT THE AMERICAS USING SCIENCE, ADVOCACY, EDUCATION, AND ON-THE-GROUND CONSERVATION. STATE, REGIONAL, AND COUNTRY PROGRAMS, CONSERVATION ACTION CENTERS, CHAPTERS, AND PARTNERS GIVE AUDUBON AN UNPARALLELED WINGSPAN THAT REACHES MILLIONS OF PEOPLE EACH YEAR TO INFORM, INSPIRE, AND UNITE DIVERSE COMMUNITIES IN CONSERVATION ACTION.
FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:	AUDUBON COMPLETED THE FIRST YEAR OF FLIGHT PLAN - A BOLD AND TRANSFORMATIVE STRATEGIC VISION FOR 2023-2028 DESIGNED TO FORGE A FUTURE WHERE BIRDS THRIVE ACROSS THE AMERICAS WHILE MAXIMIZING BENEFITS FOR PEOPLE AND THE PLANET. AUDUBON'S CONSERVATION PROGRAMS ADDRESS THE DUAL CRISES OF CLIMATE CHANGE AND BIODIVERSITY LOSS BY DRIVING ACTION IN FOUR KEY AREAS: CONSERVING PRIORITY HABITATS, ADVANCING CLIMATE SOLUTIONS, CHAMPIONING TRANSFORMATIONAL PUBLIC POLICY, AND GROWING AND DIVERSIFYING THE COMMUNITY OF BIRD ENTHUSIASTS ACROSS THE WESTERN HEMISPHERE WHO TAKE CONSERVATION ACTION. GUIDED BY SCIENCE AND STRENGTHENED BY PARTNERSHIPS, AUDUBON'S CONSERVATION EFFORTS ARE DEDICATED TO PROTECTING BIRDS AND THE PLACES THEY NEED, TODAY AND TOMORROW. AS A HEMISPHERIC ORGANIZATION, WE BRING OUR COLLECTIVE POWER TO "BEND THE BIRD CURVE" - HALTING AND ULTIMATELY REVERSING THE SHARP DECLINE OF BIRD POPULATIONS ACROSS THE AMERICAS. AUDUBON'S CONSERVATION EFFORTS ARE CARRIED OUT THROUGH ITS NORTH AMERICAN AND LATIN AMERICAN AND CARIBBEAN TEAMS, EACH LED BY MANAGING DIRECTORS. NORTH AMERICA ENCOMPASSES 15 STATE AND REGIONAL OFFICES IN THE U.S., THE CANADA PROGRAM, AND TEAMS DEDICATED TO HABITAT AND CLIMATE STRATEGIES FOR THE REGION. ADDITIONALLY, THE TEAM INCLUDES 31 CONSERVATION ACTION CENTERS AND 29 SANCTUARIES ACROSS THE U.S. AUDUBON'S LATIN AMERICA AND CARIBBEAN PROGRAM OVERSEES THE ORGANIZATION'S HABITAT AND CLIMATE INITIATIVES ACROSS CENTRAL AND SOUTH AMERICA AND THE CARIBBEAN. TEAMS FOCUSED ON COMMUNITY BUILDING AND POLICY, UNDER THE GUIDANCE OF MANAGING DIRECTORS, ARE DEVELOPING UNIFIED ORGANIZATIONAL STRATEGIES FOR OUR GOALS ACROSS THE WESTERN HEMISPHERE. THEY PARTNER CLOSELY WITH TEAMS IN NORTH AMERICA, LATIN AMERICA, AND THE CARIBBEAN. COMMUNITY BUILDING GUIDES THE ORGANIZATION'S APPROACH TO CONSERVATION ACTION CENTERS AND SANCTUARIES, OVERSEES OUR COLLABORATION WITH 415 COMMUNITY CHAPTERS AND 92 CAMPUS CHAPTERS, AND DRIVES PROGRAMMATIC OPPORTUNITIES AND COMMUNITY SCIENCE INITIATIVES IN COMMUNITIES ACROSS THE AMERICAS. POLICY DEVELOPS STRATEGIES FOR POLICY PRIORITIES AT ALL LEVELS OF GOVERNMENT, LEVERAGING OUR SCIENCE AND POLICY EXPERTISE TO ADVANCE OUR OBJECTIVES. THE TEAM ALSO BUILDS AND ACTIVATES ADVOCATES TO DEMONSTRATE PUBLIC SUPPORT FOR THESE PRIORITIES. CONSERVATION FUNDING, EQUITABLE CONSERVATION, PARTNERSHIPS, AND SCIENCE ARE PROGRAMS THAT SPAN THE CONSERVATION TEAM, DRIVING IMPACT TOWARD THE CONSERVATION MILESTONES AND SUPPORTING THE NORTH AMERICAN AND LATIN AMERICAN AND CARIBBEAN TEAMS AND OUR COMMUNITY BUILDING AND POLICY PRIORITIES. AUDUBON IS ACHIEVING MEASURABLE PROGRESS TOWARD ITS CONSERVATION MILESTONES: HABITAT CONSERVATION: IN COLLABORATION WITH LOCAL COMMUNITIES AND PARTNERS, AUDUBON IS CREATING A NETWORK OF CONSERVED AREAS STRETCHING FROM NORTH AMERICA'S BOREAL FOREST TO SOUTH AMERICA'S RAINFORESTS. THROUGH CONSERVATION, RESTORATION, AND MANAGEMENT EFFORTS, AUDUBON IS ALREADY IMPROVING MORE THAN 116 MILLION ACRES ACROSS THE AMERICAS, MAKING SIGNIFICANT PROGRESS TOWARD ITS AMBITIOUS GOAL OF CONSERVING 300 MILLION ACRES OF BIRD HABITAT BY 2028. KEY HIGHLIGHTS INCLUDE: THE GREAT SALT LAKE WATERSHED ENHANCEMENT TRUST-CO-MANAGED BY AUDUBON AND THE NATURE CONSERVANCY-BROUGHT TOGETHER A COALITION TO DELIVER 10,000 ACRE-FEET OF WATER TO GREAT SALT LAKE, A VITAL ECOSYSTEM FOR MILLIONS OF MIGRATORY BIRDS. WATER DONATED BY THE JORDAN VALLEY WATER CONSERVANCY DISTRICT AND THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, AND MANAGED BY THE UTAH DIVISION OF WILDLIFE RESOURCES AND THE UTAH DIVISION OF FORESTRY, FIRE, AND STATE LANDS, WILL FLOW FROM UTAH LAKE ALONG THE JORDAN RIVER FOR 51 RIVER MILES. ALONG THE WAY IT WILL ENRICH HABITAT ESSENTIAL TO SPECIES LIKE THE OLIVE-SIDED FLYCATCHER ON ITS JOURNEY FROM COLOMBIA TO ALASKA, ULTIMATELY LOWERING SALINITY LEVELS AND HELPING TO CONTROL THE SPREAD OF AVIAN DISEASE IN GREAT SALT LAKE. WORKING FOR NEARLY A YEAR AND A HALF, RURAL COMMUNITIES IN CALIMA EL DARIN, COLOMBIA, SUCCEEDED IN ESTABLISHING ALTO CALIMA AS A REGIONAL PUBLIC PROTECTED AREA. THIS WILL EMPOWER COMMUNITIES TO SAFEGUARD THE REMARKABLE BIODIVERSITY OF THE REGION, WHICH SUPPORTS MORE THAN 500 BIRD SPECIES; IT WILL ALSO ADVANCE LOCAL ECONOMIC OPPORTUNITIES, SUCH AS ECOTOURISM. THE PROJECT IS A VICTORY FOR CONSERVATION, A PARTNERSHIP AMONG AUDUBON, BIRDLIFE INTERNATIONAL, AMERICAN BIRD CONSERVANCY, BIRDS CANADA, AND THE NETWORK OF LATIN AMERICAN AND CARIBBEAN ENVIRONMENTAL FUNDS (REDLAC), WHICH WORKS TO FILL CONSERVATION GAPS FOR MIGRATORY BIRDS ACROSS LATIN AMERICA AND THE CARIBBEAN. THE MUSHKEGOWUK COUNCIL, REPRESENTING SEVEN FIRST NATIONS, MADE STRIDES WITH THE CANADIAN GOVERNMENT TOWARD ESTABLISHING A NATIONAL MARINE PROTECTED AREA ALONG THE SHORES OF THE JAMES AND HUDSON BAYSAN - AN EFFORT AUDUBON HAS BEEN SUPPORTING THROUGH COMMUNITY EVENTS AND OUTREACH. THIS REGION'S IMPORTANCE HAS BEEN WELL KNOWN TO THE INDIGENOUS COMMUNITIES THAT HAVE LIVED ON THESE LANDS FOR MILLENNIA: MORE THAN 170 MIGRATORY BIRD SPECIES RELY ON THIS ECOSYSTEM AS A STOPOVER ON THEIR ANNUAL JOURNEYS. TO TRACK THEM, AUDUBON AND THE WILDLANDS LEAGUE SET UP A RADIO RECEIVER TOWER AS PART OF THE GLOBAL MOTUS WILDLIFE TRACKING SYSTEM. THE DATA GATHERED WILL OFFER CRITICAL INSIGHTS INTO THE MIGRATION PATHS OF SPECIES LIKE THE LESSER YELLOWLEGS, INFORMING CONSERVATION EFFORTS. AUDUBON'S

Return Reference	Explanation
	EFFORTS TO ADVANCE GRASSLAND BIRD CONSERVATION RECEIVED A BIG BOOST: A \$2.5 MILLION CONSERVATION INNOVATION GRANT FROM THE U.S. DEPARTMENT OF AGRICULTURE FOR A PILOT PROJECT THAT INCENTIVIZES HABITAT REVITALIZATION. THROUGH THE GRAZING THE BAR PROGRAM, AUDUBON WILL PAY MIDWEST FARMERS FOR LAND MANAGEMENT THAT SUPPORTS HIGH-PRIORITY SPECIES SUCH AS THE UPLAND SANDPIPER AFTER ARRIVING FROM GRASSLANDS IN SOUTH AMERICA. THE GRANT WILL ALSO ENABLE AUDUBON TO BETTER UNDERSTAND AND EXPAND BEST PRACTICES LIKE NATIVE PLANTINGS, PRESCRIBED BURNING, AND BRUSH MANAGEMENT. THE PROJECT CONNECTS WITH THE RECENT EXPANSION OF AUDUBON CONSERVATION RANCHING PROGRAM INTO WISCONSIN, BUILDING ON THE PROGRAM'S SUCCESS IN 14 OTHER STATES. SO FAR MORE THAN 100 RANCHES COVERING NEARLY 3 MILLION ACRES HAVE EARNED STATUS AS AUDUBON CERTIFIED BIRD-FRIENDLY LAND. CLIMATE ACTION: CLIMATE CHANGE IS THE GREATEST THREAT TO BIRDS AND PEOPLE. AUDUBON IS TACKLING THIS CHALLENGE BY ADVANCING NATURAL CLIMATE SOLUTIONS AND DRIVING A SWIFT TRANSITION TO RENEWABLE ENERGY. CURRENTLY, AUDUBON'S EFFORTS ARE INFLUENCING 50 RENEWABLE ENERGY GENERATION AND TRANSMISSION PROJECTS, TOTALING 34 GIGAWATTS - ENOUGH TO POWER APPROXIMATELY 25 MILLION HOMES. THIS POSITIONS US TO HELP DEPLOY 100 GIGAWATTS OF RENEWABLE ENERGY BY 2028. ADDITIONALLY, OUR HABITAT CONSERVATION INITIATIVES ARE ADVANCING OUR GOAL OF STORING 30 BILLION TONS OF CARBON THROUGH NATURAL CLIMATE SOLUTIONS BY 2028. KEY HIGHLIGHTS INCLUDE: AUDUBON IS LEADING EFFORTS TO RAPIDLY INCREASE THE PRODUCTION AND DELIVERY OF RENEWABLE ENERGY ACROSS THE COUNTRY - A CRUCIAL PRIORITY FOR THE HUNDREDS OF BIRD SPECIES FACING EXTINCTION DUE TO CLIMATE CHANGE. THIS YEAR, AUDUBON HELPED ADVANCE MORE THAN 50 RENEWABLE ENERGY PROJECTS. THE LARGEST OF THESE EFFORTS BROUGHT TOGETHER 12 AUDUBON CHAPTERS TO INFLUENCE THE SITING OF TRANSMISSION LINES THAT SPAN SEVEN MIDWESTERN STATES, AN INVESTMENT REPRESENTING \$10 BILLION. AUDUBON'S SUCCESS HAS BECOME THE GOLD STANDARD FOR THE DEPLOYMENT OF CLEAN ENERGY INFRASTRUCTURE WHILE MINIMIZING IMPACTS ON BIRDS AND PEOPLE. THANKS TO ADVOCACY EFFORTS BY LOCAL INDIGENOUS COMMUNITIES, PARTNERS, AND AUDUBON, SIGNIFICANT TRACTS OF PUBLIC LAND IN ALASKA WERE PRESERVED THIS PAST YEAR. THE PEAT BOGS, ESTUARIES, AND MUSKEG THAT FORM THESE LANDSCAPES PROVIDE VITAL HABITAT AND STORE VAST AMOUNTS OF CARBON. THE BUREAU OF LAND MANAGEMENT MAINTAINED PROTECTIONS FOR 28 MILLION ACRES THAT ARE HOME TO A RICH VARIETY OF WILDLIFE, INCLUDING MANY MIGRATORY BIRDS AND ICONIC ALASKAN SPECIES LIKE THE BALD EAGLE AND SPECTACLED EIDER. ADDITIONALLY, AUDUBON ACTION ALERTS MOBILIZED TENS OF THOUSANDS OF PEOPLE TO URGE THE BIDEN ADMINISTRATION TO ADVANCE PROTECTIONS FOR 13 MILLION ACRES OF THE WESTERN ARCTIC-INCLUDING THE GLOBALLY SIGNIFICANT TESHEKPUK LAKE WETLANDS COMPLEX-AND DENY THE PROPOSED AMBLER MINING ROAD THAT WOULD HAVE CUT ACROSS TRIBAL AND NATIONAL PARK LANDS.
FORM 990, PART III, LINE 4A	IN PARTNERSHIP WITH PEER ORGANIZATIONS, AUDUBON SUCCESSFULLY RECOMMENDED THE U.S. DEPARTMENT OF ENERGY DESIGNATE A 12-MILE-LONG AREA OFF THE COASTS OF NEW YORK AND NEW JERSEY AS A PRIORITY TRANSMISSION CORRIDOR. THIS INFRASTRUCTURE WILL MORE EFFICIENTLY CONNECT WIND ENERGY PRODUCED IN THE MID-ATLANTIC TO THE POWER GRID, SIGNIFICANTLY GROWING ENERGY CAPACITY WHILE MOVING TOWARD THE ELIMINATION OF POLLUTING FOSSIL FUELS. AS OF SEPTEMBER, THE U.S. HAS APPROVED 10 LEASE AREAS FOR OFFSHORE WIND PROJECTS, REPRESENTING MORE THAN 15 GIGAWATTS OF ENERGY-ENOUGH TO POWER MORE THAN 11 MILLION HOMES FOR A YEAR. AS A MEMBER OF THE REGIONAL WILDLIFE SCIENCE COLLABORATIVE FOR OFFSHORE WIND, AUDUBON HAS PLAYED A MAJOR ROLE IN IDENTIFYING AND RESPONSIBLY SITING THESE PROJECTS. POLICY LEADERSHIP: AUDUBON COMBINES ADVOCACY WITH DIPLOMACY TO ADVANCE OUR HEALTHY BIRDS, HEALTHY PLANET POLICY AGENDA. THIS YEAR, WE SUCCESSFULLY ENACTED NINE FEDERAL POLICIES AND 38 STATE POLICIES AIMED AT PROTECTING BIRDS, PEOPLE, AND THE PLANET. ADDITIONALLY, WE ARE MOBILIZING THOUSANDS OF BIRD ENTHUSIASTS TO ADVOCATE FOR CONSERVATION POLICIES AT STATE, LOCAL, AND NATIONAL LEVELS. KEY HIGHLIGHTS INCLUDE: BUILDING ON OUR LONG HISTORY OF PROTECTING MIGRATORY SPECIES, AUDUBON ADVOCATED FOR AND SECURED THE REAUTHORIZATION OF THE NEOTROPICAL MIGRATORY BIRD CONSERVATION ACT. THE PROGRAM PROVIDES AN INNOVATIVE, COST-EFFECTIVE APPROACH TO PROMOTING AND INVESTING IN HEMISPHERIC BIRD CONSERVATION, PROVIDING CRITICAL FUNDING FOR HABITAT PROTECTION, RESEARCH, AND EDUCATION ACROSS THE AMERICAS. SINCE 2002, NEOTROPICAL MIGRATORY BIRD CONSERVATION ACT GRANTS HAVE FUNDED MORE THAN 700 PROJECTS ACROSS 35 COUNTRIES, CONSERVING HABITAT FOR BIRDS THAT INCLUDE CERULEAN WARBLERS, BOBOLINKS, AND HUDSONIAN GODWITS. THE NEW LEGISLATION TAKES AN IMPORTANT STEP FORWARD: IT LOWERS THE BARRIER TO ENTRY TO RECEIVE GRANTS, OPENING THE DOOR FOR NEW PARTNERS TO PARTICIPATE AND BENEFIT. AUDUBON PLAYED AN INFLUENTIAL ROLE IN BUILDING SUPPORT FOR THE BOLSTERING ECOSYSTEMS AGAINST COASTAL HARM (BEACH) ACT, BIPARTISAN LEGISLATION THAT SIGNIFICANTLY ENHANCES THE COASTAL BARRIER RESOURCES ACT (CBRA). BOTH THE SENATE AND THE HOUSE PASSED THE BILL WITH OVERWHELMING SUPPORT, AND IT WAS SIGNED INTO LAW BY THE PRESIDENT THIS NOVEMBER. THE BEACH ACT ADDS MORE THAN 290,000 ACRES THAT ARE VULNERABLE TO STORMS AND SEA-LEVEL RISE TO THE CBRA, CONSTITUTING THE LARGEST EXPANSION THE SYSTEM IN MORE THAN THREE DECADES AND PROTECTING HABITAT THAT BIRDS LIKE RED KNOTS, AMERICAN OYSTERCATCHERS, AND PIPING PLOVERS RELY UPON. TOGETHER WITH A COALITION OF MORE THAN A DOZEN TRIBES, COMMUNITY ORGANIZATIONS, AND LOCAL BUSINESSES, AUDUBON HAS CHAMPIONED THE CREATION OF A NEW CHUCKWALLA NATIONAL MONUMENT AND THE EXPANSION OF JOSHUA TREE NATIONAL PARK. THIS UNIQUE REGION OF PALM OASES AND ROCKY MOUNTAIN RANGES COMPRISES 620,000 ACRES OF WILDLIFE HABITAT, SITES OF HISTORICAL SIGNIFICANCE, AND LANDSCAPES SACRED TO LOCAL INDIGENOUS PEOPLES. AUDUBON AND OUR PARTNERS PRESENTED 840,000 SIGNATURES FROM ACROSS THE COUNTRY CALLING ON THE ADMINISTRATION TO EXPAND, DESIGNATE, AND PROTECT NATIONAL MONUMENTS AND SACRED LANDS. COMMUNITY BUILDING: ACROSS THE HEMISPHERE, AUDUBON IS CULTIVATING A PASSIONATE CONSTITUENCY DEDICATED TO PROTECTING BIRDS AND THE PLACES THEY NEED. THROUGH OUR EFFORTS, WE HAVE ENGAGED THOUSANDS OF BIRD ENTHUSIASTS WHO ARE TAKING MEANINGFUL CONSERVATION AND POLICY ACTIONS TO HELP ADVANCE THE GOALS OF THE FLIGHT PLAN. KEY HIGHLIGHTS INCLUDE: EVERY YEAR, THE IAIN NICOLSON AUDUBON CENTER AT ROWE SANCTUARY HOSTS 35,000 PEOPLE FROM ALL 50 STATES AND 60 COUNTRIES WHO COME TO WITNESS ONE OF BIRDING'S MOST ICONIC SPECTACLES: THE ANNUAL SANDHILL CRANE MIGRATION. THIS FALL, WE CELEBRATED THE COMPLETION OF A \$12.5 MILLION EXPANSION TO ROWE SANCTUARY TO SUPPORT OUR VISITORS, INCLUDING THE LAURITZEN GREAT HALL AND THE ANNE M. HUBBARD EDUCATION CENTER. THIS FALL, THE CONSERVATION COMMUNITY GATHERED IN CALI, COLOMBIA, FOR COP16, THE UNITED NATION'S BIODIVERSITY CONFERENCE. DR. ELIZABETH GRAY JOINED AUDUBON'S MANAGING DIRECTOR FOR LATIN AMERICA, CARIBBEAN, AND CANADA; LOCAL AUDUBON STAFF; AND MEMBERS OF THE DEVELOPMENT BANK OF LATIN AMERICA AND THE CARIBBEAN (CAF) AND BIRDLIFE INTERNATIONAL FOR A CONSEQUENTIAL MOMENT: THE SIGNING OF A MEMORANDUM OF UNDERSTANDING TO INVEST \$3 BILLION FOR BIRD-

Return Reference	Explanation
	FRIENDLY SUSTAINABLE DEVELOPMENT IN LATIN AMERICA AND THE CARIBBEAN OVER THE NEXT 10 YEARS. AUDUBON CENTER & SANCTUARY AT FRANCIS BEIDLER FOREST HAS USED TRACKING TECHNOLOGY TO SHOW THE IMPORTANCE OF COLOMBIA AS A WINTERING GROUND FOR THE PROTHONOTARY WARBLERS THAT TRAVERSE THE ATLANTIC FLYWAY. TO MARK ITS 50TH ANNIVERSARY, BEIDLER SIGNED A "SISTER CENTER" AGREEMENT WITH THE CIENAGA DE MALLORQUIN ECOPARQUE IN BARRANQUILLA, COLOMBIA, RECOGNIZING AND CELEBRATING THEIR SHARED RESPONSIBILITY TO PROTECT THE FLYWAY. IN JULY, HUNDREDS OF BIRDERS AND NATURE LOVERS CAME TOGETHER TO CELEBRATE THE ASPEN SUMMER OF BIRDS. THE EVENT WAS JOINTLY PRESENTED BY AUDUBON AND THE BIRDSONG PROJECT IN COLLABORATION WITH A RANGE OF LOCAL ARTS AND ENVIRONMENTAL ORGANIZATIONS. THE BIRDSONG PROJECT FUELED SEVERAL EVENTS LIKE THIS OVER THE COURSE OF THE YEAR, CELEBRATING THE POWER OF ART AND MUSIC TO DRIVE CONSERVATION ACTION FOR BIRDS AND COMMUNITIES THROUGH BIRD WALKS, PERFORMANCES, EDUCATIONAL TALKS, AND MORE.
FORM 990, PART VI, SECTION A, LINE 4	EFFECTIVE SEPTEMBER 27, 2023, AUDUBON AMENDED ITS BYLAWS TO PROHIBIT ANY COMPENSATED EMPLOYEE, OTHER THAN THE CEO, TO SERVE ON ITS BOARD OF DIRECTORS. THIS CHANGE WAS MADE TO ENSURE THE INDEPENDENCE AND INTEGRITY OF AUDUBON'S GOVERNING BODY.
FORM 990, PART VI, SECTION A, LINE 6	UNDER THE BYLAWS, ANY INDIVIDUAL OR ORGANIZATION APPROVING THE PURPOSES AND OBJECTIVES OF AUDUBON IS ELIGIBLE FOR MEMBERSHIP. THE MEMBERS ELECT THE BOARD OF DIRECTORS AT THE ANNUAL MEETING.
FORM 990, PART VI, SECTION A, LINE 7A	AUDUBON'S BYLAWS AUTHORIZE ITS MEMBERS TO ELECT THE INDIVIDUALS THAT SHALL SERVE ON THE BOARD OF DIRECTORS.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY AUDUBON STAFF IN CONJUNCTION WITH A NATIONALLY RECOGNIZED ACCOUNTING FIRM. THE FORM 990 IS PRESENTED TO THE AUDUBON AUDIT, RISK AND ETHICS COMMITTEE BY ITS INDEPENDENT ACCOUNTING FIRM AND REVIEWED BY MANAGEMENT TO ENSURE ACCURACY AND COMPLETENESS. THE AUDIT, RISK AND ETHICS COMMITTEE REVIEWS THE 990 FOR SHARING WITH THE FULL BOARD OF DIRECTORS. THE 990 IS MADE AVAILABLE ELECTRONICALLY TO THE BOARD AND THE DIRECTORS ARE GIVEN A WEEK TO PROVIDE FEEDBACK, AND ANY COMMENTS OR QUESTIONS ARE REVIEWED WITH THE AUDIT, RISK AND ETHICS COMMITTEE. COMMENTS ARE INCORPORATED, AND THE FORM 990 IS FILED WITH THE INTERNAL REVENUE SERVICE.
FORM 990, PART VI, SECTION B, LINE 12C	AUDUBON'S CONFLICT OF INTEREST POLICY COVERS ALL EMPLOYEES, DIRECTORS, AND OFFICERS OF THE CORPORATION. DIRECTORS, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE AN ANNUAL QUESTIONNAIRE WHICH ELICITS INFORMATION WITH RESPECT TO POTENTIAL CONFLICTS. THE OFFICE OF GENERAL COUNSEL REVIEWS ANY POTENTIAL CONFLICTS IDENTIFIED ON THE QUESTIONNAIRE. IN THE EVENT OF A CONFLICT THE OFFICE OF GENERAL COUNSEL WILL ASSURE THE CONFLICT IS EITHER PROPERLY MITIGATED, OR THE TRANSACTION WILL NOT GO FORWARD. THE AUDIT, RISK AND ETHICS COMMITTEE, WITH THE ASSISTANCE OF AUDUBON'S GENERAL COUNSEL, MONITORS ADHERENCE TO AND COMPLIANCE WITH AUDUBON'S CONFLICT OF INTEREST POLICY.
FORM 990, PART VI, SECTION B, LINE 15A	THE CHIEF EXECUTIVE OFFICER'S ANNUAL COMPENSATION IS ESTABLISHED PURSUANT TO A WRITTEN EMPLOYMENT CONTRACT THAT DEFINES HER BASE COMPENSATION, AS WELL AS ANY INCENTIVE PAYMENTS SHE MAY BE ENTITLED TO BY VIRTUE OF MEETING CERTAIN OBJECTIVE PERFORMANCE METRICS. THE ORGANIZATION UTILIZES VARIOUS SOURCES OF INDUSTRY DATA TO ENSURE THAT HER COMPENSATION IS REASONABLE AND COMMENSURATE WITH THE SALARIES PAID TO EXECUTIVES AT SIMILARLY SIZED NOT-FOR-PROFITS WITHIN AUDUBON'S GEOGRAPHIC REGION. ANNUAL INCREASES TO THE CHIEF EXECUTIVE OFFICER'S COMPENSATION ARE REVIEWED AND APPROVED BY THE AUDUBON BOARD OF DIRECTORS AND THOSE DECISIONS ARE MEMORIALIZED IN COMMITTEE MEETING MINUTES. COMPENSATION, INCLUDING MERIT AND THE BONUS POOL, IS INCLUDED IN THE ANNUAL BUDGET, WHICH IS APPROVED BY THE AUDUBON BOARD OF DIRECTORS. BONUSES ARE AWARDED BASED ON MERIT AND AWARDED AT THE DISCRETION OF MANAGEMENT OR THE BOARD. THE CHIEF EXECUTIVE OFFICER HAS THE AUTHORITY TO DETERMINE THE ANNUAL COMPENSATION FOR THOSE OFFICERS WHO DIRECTLY REPORT TO HER ON A DAY-TO-DAY BASIS. COMPENSATION TIERS ARE BUDGETED BY THE AUDUBON BOARD OF DIRECTORS, BUT ULTIMATELY THE CHIEF EXECUTIVE OFFICER HAS THE DISCRETION TO DETERMINE THE ANNUAL RAISES AND BONUSES (IF OFFERED) FOR HER DIRECT REPORTS.
FORM 990, PART VI, SECTION C, LINE 19	AUDUBON'S FORM 990, AUDITED FINANCIAL STATEMENTS AND ANNUAL REPORT ARE AVAILABLE TO THE PUBLIC ON AUDUBON'S WEBSITE. THE CONFLICT OF INTEREST POLICY AND OTHER GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST AND AT MANAGEMENT'S DISCRETION.
FORM 990, PART IX, LINE 11G	TECHNOLOGY: PROGRAM SERVICE EXPENSES 2,820,847. MANAGEMENT AND GENERAL EXPENSES 65,334. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 2,886,181. RECRUITING AND EMPLOYMENT FEES: PROGRAM SERVICE EXPENSES 640,929. MANAGEMENT AND GENERAL EXPENSES 295,267. FUNDRAISING EXPENSES 144,957. TOTAL EXPENSES 1,081,153. EXPENSE REIMBURSEMENTS: PROGRAM SERVICE EXPENSES 322,652. MANAGEMENT AND GENERAL EXPENSES 60,390. FUNDRAISING EXPENSES 16,653. TOTAL EXPENSES 399,695. HONORARIUM: PROGRAM SERVICE EXPENSES 159,494. MANAGEMENT AND GENERAL EXPENSES 100. FUNDRAISING EXPENSES 1,250. TOTAL EXPENSES 160,844. TELEMARKETING: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 131,686. TOTAL EXPENSES 131,686. AUDIO VISUAL PRODUCTIONS: PROGRAM SERVICE EXPENSES 25,532. MANAGEMENT AND GENERAL EXPENSES 8,603. FUNDRAISING EXPENSES 20,993. TOTAL EXPENSES 55,128. PROGRAM RESTORATION WORK: PROGRAM SERVICE EXPENSES 520,598. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 520,598. ALL OTHER PROFESSIONAL FEES: PROGRAM SERVICE EXPENSES 16,221,749. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 1,046,777. TOTAL EXPENSES 17,268,526.
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF CHARITABLE TRUSTS 4,726,822. CHARITABLE TRUST ADDITIONS 414,535. PENSION AND POSTRETIREMENT RELATED CHANGES 219,882. INTERCOMPANY ELIMINATION -56,623.
FORM 990, PART XII, LINE 2C:	AUDUBON'S AUDIT, RISK AND ETHICS COMMITTEE OF THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THE AUDIT, RISK AND ETHICS COMMITTEE HAS A CHARTER THAT REQUIRES PERIODIC ROTATION OF ENGAGEMENT PARTNERS, AND REVIEW OF THE AUDITOR ENGAGEMENT.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization
NATIONAL AUDUBON SOCIETY INC

Employer identification number
13-1624102

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

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

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)NATIONAL AUDUBON SOCIETY OF COASTAL CT 225 VARICK STREET 7TH FLOOR NEW YORK, NY 10014 23-7263861	LAND HOLDING	CT	501(C)(3)	LINE 7	NAS INC	Yes	
(2)NATIONAL AUDUBON SOCIETY OF SHARON INC 225 VARICK STREET 7TH FLOOR NEW YORK, NY 10014 23-7245359	LAND HOLDING	CT	501(C)(3)	LINE 7	NAS INC	Yes	
(3)LINCOLN AUDUBON SOCIETY 225 VARICK STREET 7TH FLOOR NEW YORK, NY 10014 51-0196442	LAND HOLDING	ME	501(C)(3)	LINE 7	NAS INC	Yes	
(4)NATIONAL AUDUBON SOCIETY OF GREENWICH 225 VARICK STREET 7TH FLOOR NEW YORK, NY 10014 23-7245358	LAND HOLDING	CT	501(C)(3)	LINE 7	NAS INC	Yes	
(5)EAST PARK LEADERSHIP & CONSERVATION CENTER 3250 WEST SEDGLY DRIVE PHILADELPHIA, PA 19130 46-2907677	SUPPORT ORG	PA	501(C)(3)	LINE 11	NASOTWD BD		No
(6)NATIONAL AUDUBON SOCIETY ACTION FUND 1828 L STREET NW SUITE 200 WASHINGTON, DC 20036 83-1280515	ENVIRON. ADVOCACY	DC	501(C)(4)	N/A	NAS INC	Yes	
(7)NATIONAL AUDUBON SOCIETY ACTION FUND POLITICAL ACTION COMMITTEE 1828 L STREET NW SUITE 200 WASHINGTON, DC 20036 88-2913233	ENVIRON. ADVOCACY	DC	527	N/A	NAS AF	Yes	

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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproporionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K- 1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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 country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V

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

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

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?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

1a

No

b Gift, grant, or capital contribution to related organization(s)

1b

No

c Gift, grant, or capital contribution from related organization(s)

1c

No

d Loans or loan guarantees to or for related organization(s)

1d

No

e Loans or loan guarantees by related organization(s)

1e

No

f Dividends from related organization(s)

1f

No

g Sale of assets to related organization(s)

1g

No

h Purchase of assets from related organization(s)

1h

No

i Exchange of assets with related organization(s)

1i

No

j Lease of facilities, equipment, or other assets to related organization(s)

1j

No

k Lease of facilities, equipment, or other assets from related organization(s)

1k

No

l Performance of services or membership or fundraising solicitations for related organization(s)

1l

Yes

m Performance of services or membership or fundraising solicitations by related organization(s)

1m

No

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

1n

Yes

o Sharing of paid employees with related organization(s)

1o

Yes

p Reimbursement paid to related organization(s) for expenses

1p

No

q Reimbursement paid by related organization(s) for expenses

1q

Yes

r Other transfer of cash or property to related organization(s)

1r

No

s Other transfer of cash or property from related organization(s)

1s

Yes

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NATIONAL AUDUBON SOCIETY ACTION FUND	O	635,702	FMV
(2) NATIONAL AUDUBON SOCIETY ACTION FUND	L	30,663	FMV

Schedule R (Form 990) 2023

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.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:	AUDUBON ACTION FUND PAC SUPPORTS POLICIES AND CANDIDATES WHO PRIORITIZE COMMON-SENSE SOLUTIONS TO THE GREATEST CONSERVATION CHALLENGES FACING BIRDS, PEOPLE AND THE PLACES WE NEED.

Additional Data

[Return to Form](#)

Software ID:
Software Version: