

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

Form

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 04-01-2023, and ending 03-31-2024

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: AMERICAN CIVIL LIBERTIES UNION INC. % CHARIZMA T WILLIAMS. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 125 BROAD STREET 18TH FLOOR. City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 10004

D Employer identification number: 13-3871360. E Telephone number: (212) 549-2500. G Gross receipts \$ 177,082,322

F Name and address of principal officer: ANTHONY D ROMERO, 125 BROAD STREET 18TH FLOOR, NEW YORK, NY 10004

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) checked, 501(c)(4), 4947(a)(1), 527

J Website: WWW.ACLU.ORG

K Form of organization: Corporation checked, Trust, Association, Other

L Year of formation: 1920. M State of legal domicile: DC

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission or most significant activities: PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND CIVIL LIBERTIES. 2. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3. Financial data table with columns: Line, Description, Prior Year, Current Year. Rows include Revenue (8-12), Expenses (13-19), and Net Assets or Fund Balances (20-22).

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer Charizma T Williams COO, Date 2024-11-18. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01281186, Firm's name BDO USA, Firm's EIN, Firm's address 200 PARK AVENUE 38TH FLOOR, NEW YORK, NY 10166, Phone no. (212) 885-8000

May the IRS discuss this return with the preparer shown above? See Instructions. Yes checked, No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

AS NOTED IN ITS ARTICLES OF INCORPORATION, THE MISSION OF THE ACLU IS "TO MAINTAIN AND ADVANCE CIVIL LIBERTIES, INCLUDING, WITHOUT LIMITATION, THE FREEDOMS OF ASSOCIATION, PRESS, RELIGION AND SPEECH, AND THE RIGHTS TO THE FRANCHISE, TO DUE PROCESS OF LAW, AND TO EQUAL PROTECTION OF THE LAWS FOR ALL PEOPLE THROUGHOUT THE U.S. AND ITS JURISDICTIONS. THE ACLU'S OBJECTS SHALL BE SOUGHT WHOLLY WITHOUT POLITICAL PARTISANSHIP." THE ACLU TODAY REMAINS FOCUSED ON THE OVERARCHING GOALS SET BY ITS FOUNDERS MORE THAN 100 YRS AGO, SERVING AS THE NATION'S GUARDIAN OF LIBERTY, WORKING DAILY IN COURTS, LEGISLATURES AND COMMUNITIES TO DEFEND AND PRESERVE THE INDIVIDUAL RIGHTS AND LIBERTIES THAT THE CONSTITUTION AND LAWS OF THE US GUARANTEE. THE ACLU ALSO WORKS TO EXTEND RIGHTS TO SEGMENTS OF THE POPULATION THAT HAVE TRADITIONALLY BEEN DENIED THEIR RIGHTS, INCLUDING PEOPLE OF COLOR; WOMEN; LESBIANS, GAY MEN, BISEXUALS AND TRANSGENDER AND GENDER NONBINARY PEOPLE; PRISONERS; AND PERSONS WITH DISABILITIES.

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 \$ **51,772,580** including grants of \$ **2,237,863**) (Revenue \$ **0**)

AFFILIATE SUPPORT - THE ACLU HAS AN AFFILIATE OR CHAPTER IN EVERY STATE AND IN THE DISTRICT OF COLUMBIA AND PUERTO RICO. AFFILIATES HANDLE REQUESTS FOR LEGAL ASSISTANCE, LOBBY STATE LEGISLATURES AND HOST EDUCATIONAL FORUMS THROUGHOUT THE YEAR. THE NATIONAL ACLU COORDINATES FUNDRAISING EFFORTS WITH ITS AFFILIATES AND SHARES THE PROCEEDS OF FUNDRAISING EFFORTS WITH AFFILIATES IN ACCORDANCE WITH A DETAILED POLICY. (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ **35,191,867** including grants of \$ **0**) (Revenue \$ **0**)

EDUCATION - THROUGH NEWSLETTERS, ITS COMPREHENSIVE WEBSITE, ADVERTISEMENTS, OP-ED ARTICLES, MEDIA INTERVIEWS, PUBLICATIONS, SOCIAL MEDIA, AND NUMEROUS MEETINGS AND WORKSHOPS CONDUCTED IN COLLABORATION WITH ITS AFFILIATES THROUGHOUT THE US, THE ACLU PROVIDES ONGOING EDUCATION TO ITS approximately 1,000,000 supporters AND TO THE PUBLIC AT LARGE CONCERNING A WIDE RANGE OF CIVIL LIBERTIES ISSUES. (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ **21,710,687** including grants of \$ **6,097,324**) (Revenue \$ **0**)

LEGISLATIVE ADVOCACY - THE ACLU'S LEGISLATIVE ADVOCATES ARE A CONSTANT PRESENCE ON CAPITOL HILL AND IN STATE LEGISLATURES, WHERE THEY WORK TO ADDRESS CIVIL LIBERTIES ISSUES. BASED PRIMARILY IN THE ACLU'S WASHINGTON, DC OFFICE, THE ORGANIZATION'S LEGISLATIVE POLICY TEAM WORKS TO ENSURE THAT PROPOSED LEGISLATION MOVES TOWARDS, RATHER THAN AWAY, FROM THE CIVIL LIBERTIES GOALS OF THE ORGANIZATION. (CONTINUED ON SCHEDULE O)

4d Other program services (Describe in Schedule O.)
(Expenses \$ **6,440,423** including grants of \$ **0**) (Revenue \$ **0**)

4e **Total program service expenses** **115,115,557**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1 through 21 regarding organizational requirements and schedules.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		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?		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? <i>If "Yes," complete Schedule L, Part III</i>		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):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		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.	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		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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

Main form content with questions 2a through 17, including sub-questions and a grid for responses (Yes/No) and numerical data (e.g., 389).

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently... 13 Did the organization have a written whistleblower... 14 Did the organization have a written document... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed. AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, WA, WV, WI, WY
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. [X] Own website [] Another's website [X] 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: CHARIZMA T WILLIAMS 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004 (212) 549-2500

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			
(1) Anthony D Romero Executive Director/CEO	26.0 14.0			X			1,320,302	0	58,263
(2) Terence R Dougherty Dep Exec Dir. Ops/Gen. Counsel	26.0 14.0			X			553,182	0	66,754
(3) Kary L Moss Dir Aff Support & Nation. Init	6.0 34.0				X		0	491,101	124,101
(4) AJ Hikes DEP. EXEC DIR STRATEGY&CULTURE	26.0 14.0			X			543,532	0	30,884
(5) Mark V Wier Chief Development Officer	6.0 34.0				X		0	504,111	50,124
(6) David D Cole National Legal Director	6.0 34.0				X		0	492,089	25,314
(7) Charizma T Williams Chief Operating Officer	26.0 14.0			X			467,980	0	33,571
(8) Deidre Schiffeling National Political Director	26.0 14.0				X		430,114	0	33,872
(9) NJ Akbar Chief Eq, Div & Incl. officer	26.0 14.0					X	401,409	0	24,143
(10) Sophia K Goldmacher Chief People Officer	26.0 14.0					X	348,573	0	59,581
(11) Kriston Alford McIntosh Chief Communications Officer	6.0 34.0				X		0	334,893	19,838
(12) Amardeep Singh Chief Information Officer	26.0 14.0					X	286,235	0	57,574
(13) Larisa Mueller CFO	26.0 14.0			X			323,421	0	18,720
(14) Stephanie Wecht Deputy Chief Operating Officer	26.0 14.0					X	286,903	0	49,467
(15) Ijeoma Mbamalu Chief Tech & Analytics Officer	26.0 14.0					X	291,239	0	43,227
(16) Deborah ARCHER Director/President	3.0 3.0	X		X			0	0	0
(17) Robert Remar Director/VP, Treasurer	4.5 5.0	X		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			
(18) Charu Verma Director/Vice President	2.0 3.0	X		X			0	0	
(19) Grace Chan Director/Sec. (Thru 10/15/23)	2.0 3.5	X		X			0	0	
(20) Jeffrey Hong Director/Sec. (Thru 10/15/23)	3.0 3.0	X		X			0	0	
(21) Ronald Chen Director/General Counsel	3.0 3.5	X		X			0	0	
(22) Shaakirrah Sanders Director/General Counsel	2.0 2.0	X		X			0	0	
(23) Ronald Tyler Director/General Counsel	2.5 3.0	X		X			0	0	
(24) William Aceves Director (Thru 01/28/24)	3.0 3.0	X					0	0	
(25) Chelsie Acosta Director	2.0 0.0	X					0	0	
(26) Andrew Aleman Director	2.0 0.0	X					0	0	
(27) Li Yun Alvarado Director	3.0 0.0	X					0	0	
(28) Patrick Anderson Director (THRU 01/28/24)	2.5 0.0	X					0	0	
(29) Bruce Barry Director (THRU 01/28/24)	2.5 0.0	X					0	0	
(30) Coleman Bazelon Director	2.0 0.0	X					0	0	
(31) Michelle Brown-Yazzie Director	2.5 3.5	X					0	0	
(32) Alice Boyer Director (As of 10/15/23)	2.0 0.0	X					0	0	
(33) Royce Brooks Director (As of 06/15/23)	2.0 0.0	X					0	0	
(34) Michael Carter Director (THRU 06/11/23)	2.0 0.0	X					0	0	
(35) Ruth Colker Director	2.5 0.0	X					0	0	
(36) Cynthia Garcia Director (Thru 10/15/23)	2.5 0.0	X					0	0	
(37) Cherie Dawson-Edwards Director	2.5 0.0	X					0	0	
(38) Melanie Deas Director	2.0 0.0	X					0	0	
(39) Darlene English Director	2.5 0.0	X					0	0	
(40) Susan Estes Director (Thru 06/11/23)	2.5 0.0	X					0	0	
(41) Lia Epperson Director (As of 01/28/24)	2.5 0.0	X					0	0	
(42) Nancy Fannon Director/Secretary(AS OF 1/24)	2.5 3.5	X		X			0	0	
(43) Anne Farmer Director	2.0 0.0	X					0	0	
(44) Kim Ferguson Director	2.0 0.0	X					0	0	
(45) Tim Fox Director	2.5 0.0	X					0	0	
(46) Aigne Goldsby Director (Thru 06/11/23)	2.0 0.0	X					0	0	
(47) Dax Goldstein Director/Secretary(AS OF 1/24)	2.0 0.0	X		X			0	0	
(48) Anne Gordon Director	2.5 3.5	X					0	0	
(49) Claudia Gordon Director	2.5 0.0	X					0	0	
(50) Gavin Grimm Director	2.0 0.0	X					0	0	
(51) Greg Hasty Director	2.5 2.5	X					0	0	
(52) Ashley Hellprin Director	2.0 0.0	X					0	0	
(53) Marina Hsieh Director	2.0 0.0	X					0	0	
(54) Nadia Hussain Director	2.0 0.0	X					0	0	
(55) Allan Hillman Director (As of 06/11/23)	2.0 0.0	X					0	0	
(56) Joan Hsiao Director (As of 01/28/24)	2.0 0.0	X					0	0	
(57) Ruth Mary Hall Director (As of 01/28/24)	2.0 0.0	X					0	0	
(58) Kathryn Jakabcin Director	2.0 0.0	X					0	0	
(59) Kim Jordan Director	2.0 0.0	X					0	0	
(60) Donita Judge Director	3.0 0.0	X					0	0	
(61) Sameena Karmally Director (Thru 06/11/23)	2.0 0.0	X					0	0	
(62) Alonzo Kelly Director	2.0 0.0	X					0	0	
(63) Sharon Kyle Director (Thru 06/11/23)	2.5 0.0	X					0	0	
(64) Laura Kofoid Director (As of 10/15/23)	2.0 0.0	X					0	0	
(65) Marilyn Lantz Director	2.0 0.0	X					0	0	
(66) Edwin Lopez-Soto Director (THRU 10/15/23)	2.0 0.0	X					0	0	
(67) Carolyn Love Director	2.0 0.0	X					0	0	
(68) Carolyn Mannis Director	3.0 0.0	X					0	0	
(69) Guadalupe Marroquin Director	2.0 0.0	X					0	0	
(70) Paul McKean Director (THRU 06/11/23)	2.0 0.0	X					0	0	
(71) Anil Mujumdar Director	2.0 2.5	X					0	0	
(72) Rut Martinez-Alicea Director (As of 01/28/24)	2.0 0.0	X					0	0	
(73) Ben Matthews Director (As of 10/15/23)	2.0 0.0	X					0	0	
(74) Julie Morales Director (As of 06/11/23)	2.0 0.0	X					0	0	
(75) Gail Podolsky Director	2.5 0.0	X					0	0	
(76) Lorella Praeli Director	2.0 0.0	X					0	0	
(77) Lisa Rasmussen Director	2.0 0.0	X					0	0	
(78) Jacob Raiford Director	2.0 0.0	X					0	0	
(79) Suk Rhee Director (THRU 01/28/24)	2.0 0.0	X					0	0	
(80) Andrea Saenz Director (THRU 01/28/24)	2.0 0.0	X					0	0	
(81) Amer Sajed Director	2.0 0.0	X					0	0	
(82) Eric Schneider Director	2.0 0.0	X					0	0	
(83) Ivan Segura Director	2.5 0.0	X					0	0	
(84) Kara Simard Director	2.0 0.0	X					0	0	
(85) Eric Smaw Director	2.5 0.0	X					0	0	
(86) Daron Smith Director	2.0 0.0	X					0	0	
(87) Amber Cyphers Stephens Director	2.0 0.0	X					0	0	
(88) Derrell Slaughter Director (As of 06/15/23)	2.0 0.0	X					0	0	
(89) Joy Springfield Director (As of 06/11/23)	2.0 0.0	X					0	0	
(90) Connie Tcheng Director	2.0 0.0	X					0	0	
(91) Louis Thomas Director	2.0 0.0	X					0	0	
(92) Irene Tresser Director (As of 10/15/23)	2.0 0.0	X					0	0	
(93) Gabrielle Uballez Director	2.0 0.0	X					0	0	
(94) Sandy Vopalka Director	2.0 0.0	X					0	0	
(95) Jesse Wing Director	3.0 0.0	X					0	0	
(96) Yomi Wrong Director	2.5 0.0	X					0	0	
(97) Eve Wachtell Director (As of 10/15/23)	2.0 0.0	X					0	0	
(98) Annie B Williams Director (As of 10/15/23)	2.0 0.0	X					0	0	

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	5,252,890	1,822,194	695,433

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 **187**

	Yes	No
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		No
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	Yes	
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		No

Section B. Independent Contractors

1 Complete this table for the 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
New Canvassing Experience Inc, 177 Shady Oaks Loop Cedar CREEK, TX 78612	Canvassing	7,073,952
TV Fundraising Solutions LLC, 4200 Parliament Place Suite 300 LANHAM, MD 20706	Advertising	6,517,117
Bully Pulpit Interactive LLC, 1145 New York Avenue NW WASHINGTON, DC 20005	Communication/Brand	4,274,757
CDW Direct LLC, PO Box 75723 CHICAGO, IL 60675	Technology Support	4,066,813
Meta Platforms Inc, 1601 Willow Road MENLO PARK, CA 94025	Advertising	3,422,487

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 **138**

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	99,052,503	
c Fundraising events		1c		
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	42,251,663	
g Noncash contributions included in lines 1a - 1f:\$		1g	991,045	
h Total. Add lines 1a-1f				141,304,166

Program Service Revenue		Business Code			
2a					
b					
c					
d					
e					
f	All other program service revenue.				
g Total.	Add lines 2a-2f.	0			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,046,892		-11,497	1,058,389	
	4 Income from investment of tax-exempt bond proceeds		0				
	5 Royalties		0				
	6a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses	6b				
		c Rental income or (loss)	6c	0	0		
	d Net rental income or (loss)			0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	7a	34,461,633			
		(ii) Other	7b	34,378,218			
		b Less: cost or other basis and sales expenses	7c	83,415			
		d Net gain or (loss)			83,415		83,415
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a		0		
		b Less: direct expenses	8b		0		
		c Net income or (loss) from fundraising events			0		
9a Gross income from gaming activities. See Part IV, line 19		9a		0			
	b Less: direct expenses	9b		0			
	c Net income or (loss) from gaming activities			0			
10a Gross sales of inventory, less returns and allowances		10a		0			
	b Less: cost of goods sold	10b		0			
	c Net income or (loss) from sales of inventory			0			

Other Revenue Misc Amt		Business Code			
11a	LIST RENTALS	900099	161,737		161,737
b	MISCELLANEOUS INCOME	900099	107,894		107,894
c					
d	All other revenue				
e Total.	Add lines 11a-11d		269,631		
12 Total revenue.	See instructions		142,704,104		-11,497 1,411,435

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	8,335,187	8,335,187		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	1,730,634	914,186	576,494	239,954
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	22,354,466	17,476,743	3,910,900	966,823
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,676,365	2,242,582	1,286,728	147,055
9 Other employee benefits	2,893,089	1,816,708	977,739	98,642
10 Payroll taxes	1,812,493	1,105,621	634,372	72,500
11 Fees for services (non-employees):				
a Management	0			
b Legal	1,017,794	374,307	640,200	3,287
c Accounting	176,046		176,046	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	9,902,165			9,902,165
f Investment management fees	332,864		332,864	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	13,841,046	11,470,111	560,617	1,810,318
12 Advertising and promotion	14,621,862	12,302,919	495,514	1,823,429
13 Office expenses	4,087,368	3,301,402	471,769	314,197
14 Information technology	3,805,026	2,815,719	608,804	380,503
15 Royalties	0			
16 Occupancy	1,772,667	1,413,103	316,269	43,295
17 Travel	777,256	476,097	229,443	71,716
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	405,100	349,043	48,605	7,452
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	823,923	642,660	82,392	98,871
23 Insurance	383,079	306,463	45,970	30,646
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 SHARED PORTION OF CONTRIB.	33,971,252	33,971,252		
b POSTAGE AND SUPPLIES	10,339,855	9,299,351	7,244	1,033,260
c SHARED PORTION OF BEQUEST	3,686,636	3,686,636		
d SPECIAL AFFILIATE SUBSIDIES	2,631,000	2,631,000		
e All other expenses	230,585	184,467	27,671	18,447
25 Total functional expenses. Add lines 1 through 24e	143,607,758	115,115,557	11,429,641	17,062,560
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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	21,632,541	1	25,726,596
	2 Savings and temporary cash investments	1,688,549	2	1,755,373
	3 Pledges and grants receivable, net	12,508,969	3	8,142,958
	4 Accounts receivable, net	0	4	0
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	2,296,050	9	3,831,533
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,635,155		
	b Less: accumulated depreciation	10b 851,990	257,754	10c 783,165
	11 Investments—publicly traded securities	44,466,786	11	41,871,964
	12 Investments—other securities. See Part IV, line 11	62,152,919	12	65,381,435
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	1,217,223	14	1,280,680
	15 Other assets. See Part IV, line 11	35,189,907	15	28,541,347
16 Total assets: Add lines 1 through 15 (must equal line 33)	181,410,698	16	177,315,051	
Liabilities	17 Accounts payable and accrued expenses	10,371,136	17	10,765,481
	18 Grants payable	2,047,433	18	400,000
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
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	29,339,314	25	15,147,930	
26 Total liabilities. Add lines 17 through 25	41,757,883	26	26,313,411	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	116,439,718	27	135,998,184
	28 Net assets with donor restrictions	23,213,097	28	15,003,456
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	139,652,815	32	151,001,640
33 Total liabilities and net assets/fund balances	181,410,698	33	177,315,051	

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	142,704,104
2	Total expenses (must equal Part IX, column (A), line 25)	2	143,607,758
3	Revenue less expenses. Subtract line 2 from line 1	3	-903,654
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	139,652,815
5	Net unrealized gains (losses) on investments	5	10,822,019
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	1,430,460
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	151,001,640

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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?		No
3b	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.		

Additional Data

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Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

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

2023

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC	Employer identification number 13-3871360
--	---

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).

Name of organization
 AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
 13-3871360

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

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

Name of organization
 AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
 13-3871360

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 AMERICAN CIVIL LIBERTIES UNION INC	Employer identification number 13-3871360
--	--

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

Additional Data

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Software ID:

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Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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 AMERICAN CIVIL LIBERTIES UNION INC	Employer identification number 13-3871360
--	--

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 ▶ \$ 4,239,698

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 \$ 100,000

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ 4,139,698

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ 4,239,698

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) ACLU OF CT RISE PAC	765 ASYLUM AVENUE 1ST FL HARTFORD, CT 06105	88-4072865	100,000	0
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.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	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.		
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 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?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
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 Yes	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2 Yes	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

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
SCHEDULE C, PART I-A, LINE 1:	THE ACLU IS A NON-PARTISAN ORGANIZATION THAT NEITHER ENDORSES NOR OPPOSES CANDIDATES FOR PUBLIC OFFICE. HOWEVER, IN ORDER TO EDUCATE THE PUBLIC ABOUT IMPORTANT CIVIL LIBERTIES ISSUES, THE ACLU HAS DESCRIBED CANDIDATES' POSITIONS ON CIVIL LIBERTIES ISSUES DURING VARIOUS FEDERAL, STATE, OR LOCAL CAMPAIGNS. THE ACLU HAS REPORTED EXPENDITURES WITH RESPECT TO SUCH ACTIVITIES ON SCHEDULE C, PART 1 AND HAS FILED AN IRS 1120-POL.

Additional Data

Return to Form

Software ID:
Software Version:

Supplemental Financial Statements

2022

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

- 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).
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.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 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.
1b 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:
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:

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:
- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
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	34,763,500	49,508,612	47,057,379	22,968,899	28,629,993
b Contributions	2,954,394	3,506,105	1,903,794	2,192,109	1,971,935
c Net investment earnings, gains, and losses	9,404,686	-4,330,535	2,954,439	23,015,419	-4,486,518
d Grants or scholarships					
e Other expenditures for facilities and programs	2,699,500	13,920,682	2,407,000	1,119,048	3,146,511
f Administrative expenses					
g End of year balance	44,423,080	34,763,500	49,508,612	47,057,379	22,968,899

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 95.000 %
- b** Permanent endowment ▶ 5.000 %
- c** Term endowment ▶ 0 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		No
3a(ii)		No
3b		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,635,155	851,990	783,165
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				783,165

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other, PROPRIETARY EQUITY FUNDS, PRIVATE EQUITY FUNDS, and a Total row.

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows 1-9 and a Total row.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows include DUE FROM ACLU FOUNDATION, DUE FROM AFFILIATES, SHARE OF PENSION LIABILITY, DEFERRED COMPENSATION, INTEREST & DIVIDEND RECEIVABLE, MISCELLANEOUS RECEIVABLES, and a Total row.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include Federal income taxes, DUE TO AFFILIATES, HELD FOR AFFILIATES, ACCRUED PENSION LIABILITY, and a Total row.

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	153,193,259
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	10,822,019	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	10,822,019	
3	Subtract line 2e from line 1	3	142,371,240	
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	332,864	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	332,864	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	142,704,104	

Part XIII 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	143,632,559
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	357,665	
e	Add lines 2a through 2d	2e	357,665	
3	Subtract line 2e from line 1	3	143,274,894	
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	332,864	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	332,864	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	143,607,758	

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
SCHEDULE D, PART V, LINE 4:	THE PURPOSE OF THE ENDOWMENT FUNDS IS TO CARRY OUT THE WORK OF THE ACLU AND ITS AFFILIATES IN PROTECTING, PRESERVING AND EXPANDING THE CIVIL LIBERTIES OF ALL PERSONS IN THE UNITED STATES OF AMERICA.
SCHEDULE D, PART X, LINE 2:	The Union is a nonprofit organization exempt from income taxes under Section 501(c)(4) of the U.S. Internal Revenue Code (IRC). The Union is subject to taxes on unrelated business income, as applicable. The Union files tax and information returns with the Internal Revenue Service (IRS) and with various states. Management evaluated the Union's tax positions and concluded that the organization had taken no uncertain tax positions that require additional adjustment or disclosure to the accompanying financial statements. Generally, the Union is no longer subject to income tax examinations by U.S. federal, state, or local tax authorities for tax years before 2021, which is the standard statute of limitations look-back period.
SCHEDULE D, PART XII, LINE 2D:	Amount of \$357,665 represents loss on uncollectible pledges which is recorded in Part XI, Line 9, as an other change in net assets.

Additional Data

[**Return to Form**](#)

Software ID:

Software Version:

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
13-3871360

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
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 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 Mission Wired 650 Massachusetts Ave NW Suite 505 Washington, DC 20001	Fundraising Consulting		No	2,078,647	366,750	1,711,897
2 Gordon Schwenkmeyer Inc GSI 20300 S Vermont Avenue Suite 210 Torrance, CA 90502	Fundraising Consulting		No	89,563	147,172	-57,609
3 Lautman Maska Neill Company 1730 Rhode Island Avenue NW Suite Washington, DC 20036	Fundraising Consulting		No	76,172,660	526,805	75,645,855
4 New Canvassing Experience 177 Shady Oaks Loop Cedar Creek, TX 78612	Fundraising Consulting		No	649,617	7,695,677	-7,046,060
5 Telefund Inc PO Box 120557 BOSTON, MA 02112	Fundraising Consulting		No	246,000	445,576	-199,576
6 PUBLIC OUTREACH 509-207 West Hastings Street Vancouver, CA BC V6B 1H7			No	3,870	59,565	-55,695
7 QCSS 717 West St Germain St Saint CLOUD, MN 56301			No	0	56,762	56,762
8						
9						
10						
Total				79,240,357	9,298,307	70,055,574

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, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, UT, VA, WA, WV, WI, WY

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.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					

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.

		(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	<input type="checkbox"/> Yes _____ %.. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ %.. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ %.. <input type="checkbox"/> 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
------------------	-------------

Schedule I (Form 990) Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047 2023 Open to Public Inspection

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC Employer identification number 13-3871360

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-50 listing various ACLU chapters and other organizations.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 7
3 Enter total number of other organizations listed in the line 1 table 43

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)					
(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
SCHEDULE I, PART I, LINE 2:	THE ACLU HAS ESTABLISHED PROCEDURES FOR THE RELEASE OF GRANTS, AS WELL AS FOR MONITORING OF OUTCOMES, TO DETERMINE WHETHER THE GOALS OF A PARTICULAR GRANT AWARD HAVE BEEN MET. WHILE THE PRIMARY GRANTMAKING THE ORGANIZATION DOES IS TO ITS AFFILIATES, THE ORGANIZATION ALSO MAKES GRANTS TO OTHER ORGANIZATIONS WHEN IT DETERMINES THAT DOING SO WILL BE IN THE FURTHERANCE OF ITS MISSION. GRANT AWARDS ARE CONFIRMED IN WRITING AND SUPPORTED BY A WRITTEN AGREEMENT THAT SPECIFIES THE PURPOSE OF THE GRANT, THE SPECIFIC OUTCOMES TO BE ACHIEVED, AND, IF APPLICABLE, THE INDICATORS THAT THE PARTIES AGREE WILL BE USED TO MEASURE PROGRESS TOWARDS AGREED UPON GOALS. WRITTEN AGREEMENTS DETAIL THE SPECIFIC ACTIVITIES FOR WHICH FUNDING IS TO BE PROVIDED AND DOCUMENT THE COMMITMENT TO USING THE FUNDS PROVIDED TO PURSUE SPECIFIC STRATEGIES IN ADDRESSING PROGRAM GOALS AND TARGET OUTCOMES. AFFILIATES AND OTHER ORGANIZATIONS WHO RECEIVE GRANT AWARDS MAY BE REQUIRED TO PROVIDE QUANTITATIVE AND QUALITATIVE REPORTS, AND THESE REPORTS MAY BE USED TO DETERMINE WHETHER ADDITIONAL FUNDING MAY BE REQUIRED AND/OR TO ENHANCE FUTURE GRANT PROGRAMS.
SCHEDULE I, PART II:	NAME AND ADDRESS OF ORGANIZATION: ARIZONA FOR ABORTION ACCESS PURPOSE OF GRANT: BALLOT MEASURE QUALIFICATION TO QUALIFY A REPRODUCTIVE FREEDOM INITIATIVE NAME AND ADDRESS OF ORGANIZATION: CITIZENS NOT POLITICIANS PURPOSE OF GRANT: BALLOT INITIATIVE QUALIFICATION EXPENSES NAME AND ADDRESS OF ORGANIZATION: FLORIDIANS PROTECTING FREEDOM, INC. PURPOSE OF GRANT: FOR CAMPAIGN EXPENSES AND PAID COMMUNICATIONS, IN FURTHERANCE TO PASS A REPRODUCTIVE FREEDOM INITIATIVE NAME AND ADDRESS OF ORGANIZATION: FWD.US, INC. PURPOSE OF GRANT: FOR AD CAMPAIGN TO EDUCATE ON CURRENT PROBLEMATIC ASYLUM PROPOSALS PROPOSED BY THE WHITE HOUSE NAME AND ADDRESS OF ORGANIZATION: HUMAN RIGHTS CAMPAIGN FOUNDATION PURPOSE OF GRANT: FOR A NATIONWIDE POLL FOCUSED ON MESSAGING AROUND TRANS RIGHTS NAME AND ADDRESS OF ORGANIZATION: MISSOURIANS FOR CONSTITUTIONAL FREEDOM PURPOSE OF GRANT: BALLOT INITIATIVE QUALIFICATION EXPENSES TO PASS THE REPRODUCTIVE FREEDOM AMENDMENT NAME AND ADDRESS OF ORGANIZATION: NARAL PRO-CHOICE AMERICA PURPOSE OF GRANT: SUPPORT FOR REPRODUCTIVE FREEDOM RALLY AT HOWARD UNIVERSITY IN WASHINGTON, D.C. NAME AND ADDRESS OF ORGANIZATION: NATIONAL POPULAR VOTE PURPOSE OF GRANT: DESIGN, SAMPLING, FIELDWORK, DATA COLLECTION, ANALYSIS, AND PRESENTATION OF RESULTS OF A POLL OF ON NATIONAL POPULAR VOTE POLICY NAME AND ADDRESS OF ORGANIZATION: OHIOANS FOR REPRODUCTIVE FREEDOM PAC PURPOSE OF GRANT: SIGNATURE GATHERING EFFORTS FOR REPRODUCTIVE BALLOT MEASURE NAME AND ADDRESS OF ORGANIZATION: OHIOANS UNITED FOR REPRODUCTIVE RIGHTS PURPOSE OF GRANT: PAID COMMUNICATIONS FOR OHIO REPRODUCTIVE RIGHTS AMENDMENT NAME AND ADDRESS OF ORGANIZATION: ONE PERSON ONE VOTE PURPOSE OF GRANT: SUPPORT FOR "VOTE NO" VOTER EDUCATION CAMPAIGN FOR SPECIAL ELECTION IN OHIO ON A STATEWIDE BALLOT MEASURE PROCESS REFORM NAME AND ADDRESS OF ORGANIZATION: PROTECT MAJORITY RULE PURPOSE OF GRANT: FOR PAID COMMUNICATIONS AND GENERAL EXPENSES FOR VOTER EDUCATION EFFORTS TO ADVOCATE THE DEFEAT OF ANY LEGISLATIVELY REFERRED BALLOT INITIATIVES THAT ATTACK THE BALLOT INITIATIVE PROCESS

Additional Data

Return to Form

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

Part I Questions Regarding Compensation

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.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (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

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?

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.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - 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.

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.

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.

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.

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.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a	Yes	
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
9		

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 Anthony D Romero Executive Director/CEO	(i)	710,802	4,000	605,500	48,538	9,725	1,378,565	237,180
	(ii)	0	0	0	0	0	0	0
2 Terence R Dougherty Dep Exec Dir. Ops/Gen. Counsel	(i)	534,311	4,500	14,371	38,464	28,290	619,936	0
	(ii)	0	0	0	0	0	0	0
3 Charizma T Williams Chief Operating Officer	(i)	458,105	2,000	7,875	18,918	14,653	501,551	0
	(ii)	0	0	0	0	0	0	0
4 AJ Hikes DEP. EXEC DIR STRATEGY&CULTURE	(i)	534,945	4,500	4,087	16,231	14,653	574,416	0
	(ii)	0	0	0	0	0	0	0
5 David D Cole National Legal Director	(i)	0	0	0	0	0	0	0
	(ii)	479,265	3,000	9,824	21,661	3,653	517,403	0
6 Kary L Moss Dir Aff Support & Nation. Init	(i)	0	0	0	0	0	0	0
	(ii)	475,160	4,000	11,941	101,468	22,633	615,202	0
7 Mark V Wier Chief Development Officer	(i)	0	0	0	0	0	0	0
	(ii)	489,453	3,000	11,658	22,625	27,499	554,235	0
8 Sophia K Goldmacher Chief People Officer	(i)	344,573	4,000	0	17,577	42,004	408,154	0
	(ii)	0	0	0	0	0	0	0
9 Amardeep Singh Chief Information Officer	(i)	284,235	2,000	0	15,791	41,783	343,809	0
	(ii)	0	0	0	0	0	0	0
10 Stephanie Wecht Deputy Chief Operating Officer	(i)	283,403	3,500	0	22,888	26,579	336,370	0
	(ii)	0	0	0	0	0	0	0
11 Deidre Schifeling National Political Director	(i)	426,114	4,000	0	20,991	12,881	463,986	0
	(ii)	0	0	0	0	0	0	0
12 Larisa Mueller CFO	(i)	320,421	3,000	0	16,593	2,127	342,141	0
	(ii)	0	0	0	0	0	0	0
13 Ijeoma Mbamalu Chief Tech & Analytics Officer	(i)	287,239	4,000	0	15,749	27,478	334,466	0
	(ii)	0	0	0	0	0	0	0
14 NJ Akbar Chief Eq, Div & Incl. officer	(i)	232,964	2,000	166,445	11,519	12,624	425,552	0
	(ii)	0	0	0	0	0	0	0
15 Kriston Alford McIntosh Chief Communications Officer	(i)	0	0	0	0	0	0	0
	(ii)	331,393	3,500	0	17,387	2,451	354,731	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
Schedule J, Part I, Lines 4a and 4b:	One individual received severance payments during the calendar year ended December 31, 2023. The amounts are reported in Form 990 part VII and in Part II of this Schedule J. For purposes of confidentiality, the name of the individual and amount is not disclosed. The detailed information is available to the IRS upon request. THE EXECUTIVE DIRECTOR/CEO PARTICIPATES IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN. ACCORDING TO THE TERMS OF THIS RETIREMENT BENEFIT, AMOUNTS ACCRUED ON A calendar YEAR BASIS FOR THREE YEARS, AND AT THE END OF calendar YEAR 2023, THE FULL AMOUNT WAS PAID. THIS AMOUNT IS INCLUDED IN COMPENSATION PAID BY THE ORGANIZATION REPORTED IN FORM 990, PART VII, AND SCHEDULE J, PART II, COLUMN B(III). IN THE FORM 990 SCHEDULE J FOR 2021 AND THE FORM 990 SCHEDULE J FOR 2022, THE AMOUNTS THAT ACCRUED ALSO WERE REPORTED AS deferred COMPENSATION IN SCHEDULE J.
SCHEDULE J, PART I, LINE 7:	BONUS ELIGIBILITY IS DISCRETIONARY.
SCHEDULE J, PART II:	PART II: COLUMN B(I) INCLUDES BASE COMPENSATION, COLUMN B(II) INCLUDES BONUS PAYMENTS AND COLUMN B(III) INCLUDES ALL OTHER REPORTABLE COMPENSATION, INCLUDING ANY REDUCTIONS TO TAXABLE COMPENSATION RELATED TO PARTICIPATION IN HEALTH OR DEPENDENT SPENDING ACCOUNTS, IF/AS APPLICABLE. COLUMN C INCLUDES EMPLOYER CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN OR, FOR EMPLOYEES HIRED ON OR AFTER APRIL 1, 2009, TO THE DEFINED CONTRIBUTION 401 (K) PLAN, AND CONTRIBUTIONS, IF ANY, TO THE 457(B) PLAN; THE TOTALS SHOWN REFLECT AMOUNTS EARNED DURING THE YEAR, WHETHER OR NOT THE EMPLOYEE IS FULLY VESTED. COLUMN D INCLUDES NON-TAXABLE BENEFITS, SUCH AS HEALTH AND OTHER INSURANCE, AS WELL AS AMOUNTS SET ASIDE BY EMPLOYEES IN THE HEALTH AND/OR DEPENDENT CARE FLEXIBLE SPENDING PLANS, WHICH HAVE BEEN ADDED BACK TO PROVIDE THE FULLEST PICTURE POSSIBLE OF TOTAL COMPENSATION.

Additional Data

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Software Version:

Noncash Contributions

2023

Open to Public Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	16	960,130	SALES PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 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? If "Yes," describe the arrangement in Part II.		No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? If "Yes," describe in Part II.	Yes	
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
SCHEDULE M, PART I, COLUMN (B):	THE NUMBER OF CONTRIBUTIONS SHOWN ABOVE REPRESENTS THE TOTAL NUMBER OF STOCK GIFTS DURING THE YEAR.
SCHEDULE M, LINE 32B:	WE ENGAGE BROKERS, WITH EXPERTISE SELLING PROPERTY CONTRIBUTED TO THE ORGANIZATION, TO FACILITATE SALES OF NONCASH PROPERTY ON OUR BEHALF.

Additional Data

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Software ID:

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SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.

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

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

Return Reference	Explanation
FORM 990, PART III:	FORM 990, PART III, LINE 4A: THROUGH ITS AFFILIATE SUPPORT AND NATIONWIDE INITIATIVES (ASNI) DEPARTMENT, THE NATIONAL ACLU PROVIDES GRANTS AND SUPPORT TO AFFILIATES ON SPECIFIC INITIATIVES AND PROJECTS THAT HAVE BEEN IDENTIFIED AS INVOLVING MATTERS OF BOTH LOCAL/REGIONAL AND NATIONAL SIGNIFICANCE. ASNI PROVIDES ONGOING TRAINING AND TECHNICAL ASSISTANCE TO AFFILIATES ON A VARIETY OF TOPICS OF RELEVANCE. THE \$51,772,580 OF EXPENSES INCLUDES GRANTS TO AFFILIATES, BEYOND THE \$2,237,863 GRANT, TO SUPPORT LEGISLATIVE INITIATIVES. ASNI PROVIDES ONGOING TRAINING AND TECHNICAL ASSISTANCE TO AFFILIATES ON A VARIETY OF TOPICS OF RELEVANCE. THE \$51,772,580 OF EXPENSES INCLUDES GRANTS TO AFFILIATES, BEYOND THE \$2,237,863 GRANT, TO SUPPORT LEGISLATIVE INITIATIVES. FORM 990, PART III, LINE 4B: THE ORGANIZATION'S EDUCATIONAL CAMPAIGNS EMPHASIZE FIRST AMENDMENT RIGHTS TO FREE SPEECH, ASSOCIATION AND ASSEMBLY; THE RIGHT TO EQUAL PROTECTION UNDER THE LAW; THE RIGHT TO DUE PROCESS AND TO FAIR TREATMENT WHEN THE LOSS OF LIBERTY OR PROPERTY IS AT STAKE; AND THE RIGHT TO PRIVACY AND FREEDOM FROM UNWARRANTED GOVERNMENT INTRUSION INTO PERSONAL AND PRIVATE AFFAIRS. FORM 990, PART III, LINE 4C: WORKING IN COLLABORATION WITH STAFF FROM ACLU AFFILIATES ACROSS THE COUNTRY AND IN COALITION WITH OTHER GROUPS WITH A SHARED INTEREST IN SPECIFIC CIVIL LIBERTIES ISSUES, THE ACLU CONDUCTS RESEARCH, PUBLISHES POSITION PAPERS, HOSTS FORUMS FOR THE PUBLIC, AND MEETS WITH KEY LEGISLATORS AND MEMBERS OF THEIR STAFFS TO DISCUSS STRATEGIES TO PROTECT CIVIL LIBERTIES AND RIGHTS. FORM 990, PART III, LINE 4D: LEGAL - THE ACLU SEEKS TO IMPACT CIVIL LIBERTIES THROUGH WORK ON LEGISLATION AT THE FEDERAL AND STATE LEVEL, AS APPROPRIATE. THE ORGANIZATION'S LEGISLATIVE ADVOCATES ARE A CONSTANT PRESENCE ON FEDERAL AND STATE CIVIL LIBERTIES LEGISLATIVE ISSUES. UPDATES ON KEY LEGISLATIVE ISSUES IMPACTING CIVIL LIBERTIES ARE INCLUDED IN MAIL, EMAIL, AND OTHER COMMUNICATIONS TO ACLU MEMBERS NATIONWIDE, AS WELL AS IN PUBLIC EDUCATION CAMPAIGNS. IN ADDITION, THE ACLU DEVELOPS POLICY RELATING TO POSITIONS ON CIVIL LIBERTIES ISSUES. EXPENSES \$5,152,518. INCLUDING GRANTS OF \$0. REVENUE \$0. CIVIL LIBERTIES POLICY FORMULATION - THE BOARD OF DIRECTORS OF THE ACLU WORKS THROUGH ITS STANDING AND SPECIAL COMMITTEES TO ANALYZE CIVIL LIBERTIES ISSUES AND, WHERE APPROPRIATE, TO DEVELOP POLICIES THAT WILL SERVE AS THE FRAME OF REFERENCE FOR LEGISLATIVE, EDUCATIONAL AND CASE-SPECIFIC WORK AT THE NATIONAL LEVEL, AND THE ORGANIZATION IMPLEMENTS AND ASSISTS IN THE DEVELOPMENT OF POLICY GOALS THROUGH ITS AFFILIATES. EXPENSES \$1,287,905. INCLUDING GRANTS OF \$0. REVENUE \$0.
FORM 990, PART VI, SECTION A, LINE 1A:	UNDER THE ACLU BYLAWS AND BOARD POLICY, THE ACLU EXECUTIVE COMMITTEE HAS BROAD AUTHORITY TO MAKE DECISIONS ON BEHALF OF THE ORGANIZATION, INCLUDING HIRING OF THE EXECUTIVE DIRECTOR AND THE ORGANIZATION'S ANNUAL BUDGET. ONE EXCEPTION IS THE ADOPTION OF SUBSTANTIVE CIVIL LIBERTIES POLICIES WHICH THE EXECUTIVE COMMITTEE MAY DO ONLY IF AN EXIGENCY ARISES BETWEEN MEETINGS, AND THE BOARD MAY OVERTURN THOSE BY A MAJORITY VOTE AT ITS NEXT MEETING. ALL OTHER ACTIONS DELEGATED TO THE EXECUTIVE COMMITTEE MAY BE OVERTURNED BY A TWO-THIRDS VOTE OF THE BOARD.
FORM 990, PART VI, SECTION A, LINE 6 & 7A:	THE BOARD MEMBERS OF THE ORGANIZATION'S 50 AFFILIATES, THE "AFFILIATE VOTING MEMBERS," ARE ELECTORS, ALONG WITH THE ORGANIZATION'S BOARD MEMBERS, IN THE ELECTION OF CERTAIN MEMBERS TO THE ORGANIZATION'S BOARD, AND EACH AFFILIATE APPOINTS ONE BOARD MEMBER TO THE NATIONAL ORGANIZATION'S BOARD. THE NATIONAL ORGANIZATION'S GENERAL MEMBERS PARTICIPATE IN THE ELECTION OF THE BOARD MEMBERS OF THE ORGANIZATION'S AFFILIATES. FIFTY GENERAL MEMBERS MAY ALSO (I) PETITION THE BOARD TO AMEND ITS BYLAWS, WHICH PETITION MUST BE CONSIDERED BY THE ORGANIZATION'S BOARD AND (II) NOMINATE INDIVIDUALS TO RUN FOR THE ORGANIZATION'S BOARD.
FORM 990, PART VI, SECTION A, LINE 7B:	THE BOARD MEMBERS OF THE ORGANIZATION'S 50 AFFILIATES, THE "AFFILIATE VOTING MEMBERS," ARE ELECTORS, ALONG WITH THE ORGANIZATION'S BOARD MEMBERS, IN THE ELECTION OF CERTAIN MEMBERS TO THE ORGANIZATION'S BOARD, AND EACH AFFILIATE APPOINTS ONE BOARD MEMBER TO THE NATIONAL ORGANIZATION'S BOARD. THE NATIONAL ORGANIZATION'S GENERAL MEMBERS PARTICIPATE IN THE ELECTION OF THE BOARD MEMBERS OF THE ORGANIZATION'S AFFILIATES. FIFTY GENERAL MEMBERS MAY ALSO (I) PETITION THE BOARD TO AMEND ITS BYLAWS, WHICH PETITION MUST BE CONSIDERED BY THE ORGANIZATION'S BOARD AND (II) NOMINATE INDIVIDUALS TO RUN FOR THE ORGANIZATION'S BOARD. THE ORGANIZATION'S AFFILIATE VOTING MEMBERS HAVE THE RIGHT TO VOTE, PUT MATTERS ON THE BOARD'S AGENDA FOR CONSIDERATION, AND TO APPROVE CERTAIN CHANGES TO THE ORGANIZATION'S BYLAWS AND VOTE TO OVERTURN A DECISION OF THE ORGANIZATION'S BOARD THAT IS SUBMITTED TO THE AFFILIATE VOTING MEMBERS FOR A VOTE BY PETITION OF THE ORGANIZATION'S AFFILIATES. UNDER D.C. LAW, THE AFFILIATE VOTING MEMBERS HAVE THE RIGHT TO APPROVE A DECISION BY THE BOARD TO DISSOLVE, MERGE/CONSOLIDATE WITH ANOTHER ORGANIZATION OR DISPOSE OR MORTGAGE ALL OR SUBSTANTIALLY ALL OF THE ORGANIZATION'S ASSETS.
FORM 990, PART VI, SECTION B, LINE 11B:	THE FORM 990 WAS PREPARED BY MANAGEMENT IN CONSULTATION WITH THE ORGANIZATION'S Outside Accountants. THE ORGANIZATION'S AUDIT COMMITTEE REVIEWED A DRAFT OF THE 990 AND PROVIDED COMMENTS. A COMPLETE COPY OF THE FORM 990 WAS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT WAS FILED.
FORM 990, PART VI, SECTION B, LINE 12C:	THE ORGANIZATION DISTRIBUTES ITS CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS TO EVERY KEY EMPLOYEE, OFFICER, BOARD DIRECTOR AND STANDING COMMITTEE MEMBER AND REQUESTS DISCLOSURE OF ANY POTENTIAL CONFLICTS OF INTEREST. THE CHIEF OPERATING OFFICER OF THE ORGANIZATION REVIEWS ANY DISCLOSURES MADE DURING THIS ANNUAL REVIEW. IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A BOARD MEMBER, AN OFFICER OR A STANDING COMMITTEE MEMBER, She REFERS THE MATTER TO THE BOARD PRESIDENT AND APPROPRIATE FOLLOW UP IS UNDERTAKEN AS SET FORTH IN THE POLICY. IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A KEY EMPLOYEE, She REFERS THE MATTER TO THE EXECUTIVE DIRECTOR OR Her DESIGNEE AND APPROPRIATE FOLLOW UP IS UNDERTAKEN AS SET FORTH IN THE POLICY. BOARD DIRECTORS, OFFICERS, STANDING COMMITTEE MEMBERS AND KEY EMPLOYEES ALSO MAY REPORT TO THE BOARD ANY POTENTIAL CONFLICTS OF INTEREST

Return Reference	Explanation
	THAT ARISE DURING THE YEAR. THE ORGANIZATION'S CONFLICT OF INTEREST POLICY REQUIRES, AMONG OTHER THINGS, THAT INDIVIDUALS WITH CONFLICTS OF INTEREST WITH RESPECT TO A TRANSACTION OR ACTION MAY NOT PARTICIPATE IN THE DECISION-MAKING WITH RESPECT TO THAT TRANSACTION OR ACTION AND IN SOME CIRCUMSTANCES MAY NOT PARTICIPATE IN THE DISCUSSION.
FORM 990, PART VI, SECTION B, LINE 15:	A COMMITTEE OF THE BOARD OF THE ORGANIZATION ESTABLISHES THE Executive director/CEO'S COMPENSATION, AND THE AUDIT COMMITTEE APPROVES THE COMPENSATION OF the ORGANIZATION's OTHER KEY EMPLOYEES or officers, AS RECOMMENDED BY THE Executive director/CEO. NO MEMBER OF EITHER COMMITTEE HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT. EACH COMMITTEE REVIEWS COMPENSATION STUDIES AND COMPARABLE COMPENSATION DATA FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. EACH COMMITTEE CONTEMPORANEOUSLY DOCUMENTS AND RECORDS, IN ITS MINUTES, ITS DELIBERATIONS AND DECISIONS. NO ACLU OFFICER RECEIVES COMPENSATION IN THEIR CAPACITY AS A Director.
FORM 990, PART VI, SECTION C, LINE 19:	UPON REQUEST, THE ORGANIZATION WILL MAKE AVAILABLE ONLY THOSE DOCUMENTS REQUIRED TO BE DISCLOSED UNDER THE PUBLIC INSPECTION LAWS.
FORM 990, PART VII, SECTION A, LINE IA, COLUMN B:	THE NUMBER OF HOURS REPORTED FOR THOSE INDIVIDUALS RECEIVING COMPENSATION IS BASED ON WEEKLY HOURS FOR PAYROLL PURPOSES. THE ACTUAL NUMBER OF HOURS WORKED IS CONSIDERABLY HIGHER.
FORM 990, PART XI, LINE 9:	OTHER CHANGES IN NET ASSETS INCLUDES: NET PERIODIC COST OTHER THAN SERVICE COST.....\$3,053,019 CHANGES IN BENEFIT OBLIGATION OTHER THAN NET PERIODIC COST.....(\$3,203,616) RECOGNITION OF AFFILIATES' SHARE OF MINIMUM PENSION LIABILITY ADJUSTMENT.....\$1,938,722 LOSS ON UNCOLLECTIBLE PLEDGES..... (\$357,665) ----- TOTAL OTHER CHANGES IN NET ASSETS: \$1,430,460

Additional Data

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Software ID:

Software Version:

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

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) AMERICAN CIVIL LIBERTIES UNION FDN INC 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004 13-6213516	SEE PART VII	NY	501(C)(3)	Line 7	ACLU	Yes	
(2) ACLU VOTERS EDUCATION FUND 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004 93-4643886	SEE PART VII	NY	527		ACLU	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) Disproportionate 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
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

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

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p	Yes	
1q		No
1r		No
1s		No

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) ACLU FOUNDATION INC	N	3,993,402	FTE BASED ALLOC
(2) ACLU FOUNDATION INC	O	25,104,397	FTE BASED ALLOC
(3) ACLU FOUNDATION INC	P	11,597,723	FTE BASED ALLOC

Part VII Supplemental Information

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

Return Reference	Explanation
SCHEDULE R, PART II, LINE 1:	NAME OF RELATED TAX-EXEMPT ORGANIZATION: AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. PRIMARY ACTIVITY: PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND LIBERTIES NAME OF RELATED TAX-EXEMPT ORGANIZATION: ACLU VOTER EDUCATION FUND PRIMARY ACTIVITY: Making IRC 527 expenditures in order to educate the public on critical civil liberties positions of federal, state and local candidates in a manner that is consistent with American civil liberties union, inc.'s policies.

Schedule R (Form 990) 2023

Additional Data[Return to Form](#)**Software ID:****Software Version:**