

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2024

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.

Department of the Treasury

Internal Revenue Service

For the 2024 calendar year, or tax year beginning 04-01-2024, and ending 03-31-2025

- 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. 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 \$ 247,881,661

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) (insert no.), 4947(a)(1) or 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. 3-7b. Revenue and Expenses summary table with columns for Prior Year and Current Year. 8-12 Revenue (Total revenue: 222,051,375). 13-19 Expenses (Total expenses: 185,590,909). 20-22 Net Assets or Fund Balances (Total assets: 242,812,594; Total liabilities: 48,285,119; Net assets: 194,527,475).

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 2025-12-10. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-12-10, Firm's name BDO USA, Firm's address 200 PARK AVE 38TH FLOOR, NEW YORK, NY 10166.

May the IRS discuss this return with the preparer shown above? See Instructions. [checked] Yes [ ] 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 \$ 88,289,780 including grants of \$ 8,546,612 ) (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. 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 \$88,289,780 OF EXPENSES INCLUDES GRANTS TO AFFILIATES, BEYOND THE \$8,546,612 GRANT, TO SUPPORT LEGISLATIVE INITIATIVES. ASNI PROVIDES ONGOING TRAINING AND TECHNICAL ASSISTANCE TO AFFILIATES ON A VARIETY OF TOPICS OF RELEVANCE. THE \$88,289,780 OF EXPENSES INCLUDES GRANTS TO AFFILIATES, BEYOND THE \$8,546,612 GRANT, TO SUPPORT LEGISLATIVE INITIATIVES.

4b (Code: ) (Expenses \$ 32,136,159 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 1,400,000 supporters AND TO THE PUBLIC AT LARGE CONCERNING A WIDE RANGE OF CIVIL LIBERTIES ISSUES. 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.

4c (Code: ) (Expenses \$ 21,538,267 including grants of \$ 1,761,420 ) (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. 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.

(Code: ) (Expenses \$ 7,571,572 including grants of \$ 0 ) (Revenue \$ 0 )

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 \$6,263,161. 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 \$1,308,411. INCLUDING GRANTS OF \$0. REVENUE \$0.

4d Other program services (Describe in Schedule O.) (Expenses \$ 7,571,572 including grants of \$ ) (Revenue \$ )

4e Total program service expenses 149,535,778

Part IV Checklist of Required Schedules

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

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>22</b>	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> . . . . .	<b>22</b>	No
<b>23</b>	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> . . . . .	<b>23</b>	Yes
<b>24a</b>	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> . . . . .	<b>24a</b>	No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	No
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<b>24d</b>	No
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> . . . . .	<b>25a</b>	No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	<b>25b</b>	No
<b>26</b>	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?	<b>26</b>	No
<b>27</b>	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> . . . . .	<b>27</b>	No
<b>28</b>	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):		
<b>a</b>	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	No
<b>b</b>	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	No
<b>c</b>	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> . . . . .	<b>28c</b>	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	Yes
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	<b>30</b>	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<b>31</b>	No
<b>32</b>	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> . . . . .	<b>32</b>	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	<b>33</b>	No
<b>34</b>	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> . . . . .	<b>34</b>	Yes
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	Yes
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>	Yes
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	No
<b>37</b>	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>	<b>37</b>	No
<b>38</b>	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	<b>38</b>	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
<b>1a</b>	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b>	113
<b>b</b>	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	Yes

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

Table with 10 columns: Question ID, Question Text, Sub-question ID, Answer, and three empty columns. Rows include questions 2a through 17 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and various organizational requirements.

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 of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed CA, CO, CT, DE, DC, FL, GA, AL, HI, ID, IL, IN, IA, KS, KY, LA, ME, AK, MD, MA, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, AR, 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) CHARU VERMA ..... DIRECTOR/VICE PRESIDENT	3.5 ..... 3.5	X		X			0	0	0
(2) CONNIE TCHENG ..... DIRECTOR/TREASURER(AS OF 02/01/2025)	3.5 ..... 4.4	X		X			0	0	0
(3) DAX GOLDSTEIN ..... DIRECTOR/SECRETARY	3.5 ..... 3.5	X		X			0	0	0
(4) DEBORAH ARCHER ..... DIRECTOR/PRESIDENT	3.5 ..... 4.4	X		X			0	0	0
(5) NANCY FANNON ..... CO-SECRETARY (THRU 10/5/2024)	3.5 ..... 0	X		X			0	0	0
(6) ROBERT REMAR ..... DIRECTOR/VP, TREASURER (THRU 02/01/2025)	3.5 ..... 4.5	X		X			0	0	0
(7) RONALD CHEN ..... DIRECTOR/GENERAL COUNSEL	3.5 ..... 0	X		X			0	0	0
(8) RONALD TYLER ..... EX-OFFICIO OFFICER	3.5 ..... 3.5	X		X			0	0	0
(9) SHAAKIRRAH SANDERS ..... DIRECTOR/GENERAL COUNSEL	3.5 ..... 3.5	X		X			0	0	0
(10) ALEXIS KARTERON ..... DIRECTOR (AS OF 01/01/2025)	3.0 ..... 0	X					0	0	0
(11) ALICE BOYER ..... DIRECTOR	3.0 ..... 0	X					0	0	0
(12) ALLAN HILLMAN ..... DIRECTOR	3.0 ..... 0	X					0	0	0
(13) ALONZO KELLY ..... DIRECTOR (AS OF 10/01/2024)	3.0 ..... 0	X					0	0	0
(14) AMBER CYPHERS STEPHENS ..... DIRECTOR	3.0 ..... 0	X					0	0	0
(15) AMER SAJED ..... DIRECTOR	3.0 ..... 0.9	X					0	0	0
(16) ANDREW ALEMAN ..... DIRECTOR	3.0 ..... 0.9	X					0	0	0
(17) ANGELA COOK ..... DIRECTOR (AS OF 01/01/2025)	3.0 ..... 0	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			
(18) ANIL MUJUMDAR DIRECTOR (THRU 02/02/2025)	2.0 2.5	X				0	0	0
(19) ANNE FARMER DIRECTOR	3.0 0	X				0	0	0
(20) ANNE GORDON DIRECTOR	3.0 0	X				0	0	0
(21) ANNIE B WILLIAMS DIRECTOR	3.0 0	X				0	0	0
(22) ASHLEY HEILPRIN DIRECTOR	3.0 0	X				0	0	0
(23) BEN MATTHEWS DIRECTOR	3.0 0	X				0	0	0
(24) CAROL WINDRUM DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(25) CAROLYN LOVE DIRECTOR (THRU 06/07/2024)	3.0 0	X				0	0	0
(26) CAROLYN MANNIS DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(27) CHARLENE LUI DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(28) CHELSIE ACOSTA DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(29) CHERIE DAWSON EDWARDS DIRECTOR (THRU 02/01/2025)	3.0 3.0	X				0	0	0
(30) CLAUDIA GORDON DIRECTOR	3.0 0	X				0	0	0
(31) COLEMAN BAZELON DIRECTOR	3.0 3.0	X				0	0	0
(32) DANIELLE ZIFF DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(33) DARLENE ENGLISH DIRECTOR	3.0 3.0	X				0	0	0
(34) DARON SMITH DIRECTOR	3.0 0	X				0	0	0
(35) DERRELL SLAUGHTER DIRECTOR	3.0 0	X				0	0	0
(36) DONITA JUDGE DIRECTOR	3.0 3.0	X				0	0	0
(37) ERIC SCHNEIDER DIRECTOR	3.0 0	X				0	0	0
(38) ERIC SMAW DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(39) ERIN KENNEDY STARTZMAN DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(40) EVE WACHTELL DIRECTOR	3.0 0	X				0	0	0
(41) FRANCES DICKMAN DIRECTOR (AS OF 06/01/2024)	3.0 0	X				0	0	0
(42) GABRIELLE UBALLEZ DIRECTOR	3.0 3.0	X				0	0	0
(43) GAIL PODOLSKY DIRECTOR	3.0 0.9	X				0	0	0
(44) GAVIN GRIMM DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(45) GREG HASTY DIRECTOR	3.0 0	X				0	0	0
(46) GUADALUPE MARROQUIN DIRECTOR	3.0 0	X				0	0	0
(47) IRENE TRESSER DIRECTOR	3.0 0	X				0	0	0
(48) IVAN SEGURA DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(49) JACOB RAIFORD DIRECTOR (THRU 06/07/2024)	3.0 0	X				0	0	0
(50) JAY BARTH DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(51) JESSE WING DIRECTOR	3.0 0	X				0	0	0
(52) JIM METZGER DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(53) JOAN HSIAO DIRECTOR	3.0 0	X				0	0	0
(54) JOY SPRINGFIELD DIRECTOR	3.0 0	X				0	0	0
(55) JULIE MORALES DIRECTOR	3.0 0	X				0	0	0
(56) JULIE REISKIN DIRECTOR (AS OF 06/01/2024)	3.0 0	X				0	0	0
(57) KARA SIMARD DIRECTOR (THRU 06/07/2024)	3.0 0	X				0	0	0
(58) KATE CORRIVEAU DIRECTOR (AS OF 06/01/2024)	3.0 0	X				0	0	0
(59) KATE JERMAN DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(60) KATHERINE ITACY DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(61) KATHRYN JAKABCIN DIRECTOR	3.0 0	X				0	0	0
(62) KIM FERGUSON DIRECTOR	3.0 0	X				0	0	0
(63) KIM JORDAN DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(64) LAURA KOFOID DIRECTOR	3.0 0	X				0	0	0
(65) LI YUN ALVARADO DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(66) LIA EPPERSON DIRECTOR	3.0 0	X				0	0	0
(67) LISA RASMUSSEN DIRECTOR (THRU 02/01/2025)	3.0 0	X				0	0	0
(68) LORELLA PRAELI DIRECTOR	3.0 0	X				0	0	0
(69) LOUIS THOMAS DIRECTOR (THRU 06/07/2024)	3.0 0	X				0	0	0
(70) MARILYN LANTZ DIRECTOR	3.0 0	X				0	0	0
(71) MARINA HSIEH DIRECTOR	3.0 0	X				0	0	0
(72) MARK CHAET DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(73) MELANIE DEAS DIRECTOR	3.0 0	X				0	0	0
(74) MICHELLE ESPINO DIRECTOR	3.0 3.0	X				0	0	0
(75) NADIA HUSSAIN DIRECTOR	3.0 0.9	X				0	0	0
(76) RACHEL LOPEZ DIRECTOR (AS OF 06/01/2024)	3.0 0	X				0	0	0
(77) RAMZI KASSEM DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(78) ROBERT KELLEY DIRECTOR (AS OF 10/01/2024)	3.0 0	X				0	0	0
(79) ROYCE BROOKS DIRECTOR	3.0 0	X				0	0	0
(80) RUT MARTINEZ-ALICEA DIRECTOR	3.0 0	X				0	0	0
(81) RUTH COLKER DIRECTOR	3.0 3.0	X				0	0	0
(82) RUTH MARY HALL DIRECTOR	3.0 0	X				0	0	0
(83) SANDY VOPALKA DIRECTOR	3.0 0	X				0	0	0
(84) TIM FOX DIRECTOR	3.0 0.9	X				0	0	0
(85) WILLIAM ACEVES DIRECTOR (AS OF 01/01/2025)	3.0 0	X				0	0	0
(86) YOMI YOUNG DIRECTOR	3.0 3.0	X				0	0	0
(87) AJ HIKES DEP. EXECUTIVE DIRECTOR OF STRATEGY & CULTURE	26.0 14.0			X		569,934	0	49,383
(88) ANTHONY D ROMERO EXECUTIVE DIRECTOR/CEO	25.0 15.0			X		759,792	0	368,410
(89) CHARIZMA T WILLIAMS COO	25.0 15.0			X		492,394	0	46,634
(90) TERENCE R DOUGHERTY DEP. EXECUTIVE DIRECTOR/GENERAL COUNSEL	25.0 15.0			X		569,229	0	90,020
(91) CECILLIA WANG NATIONAL LEGAL DIRECTOR (AS OF 10/16/2024)	6.0 34.0			X		0	398,925	62,064
(92) DAVID D COLE NATIONAL LEGAL DIRECTOR (THRU 10/15/2024)	6.0 34.0			X		0	494,121	36,995
(93) DEIRDRE SCHIFELING CHIEF POLITICAL & ADVOCACY OFFICER	25.0 15.0			X		466,658	0	32,334
(94) KARY MOSS NATIONAL DIRECTOR OF AFFILIATES SUPPORT & NATIONWIDE INITIATIVES	6.0 34.0			X		0	498,809	148,185
(95) KRISTON MCINTOSH CHIEF COMMUNICATIONS & MARKETING OFFICER	14.0 26.0			X		0	435,187	24,263
(96) LARISA MUELLER CFO	26.0 14.0			X		361,434	0	20,872
(97) MARK V WIER CHIEF DEVELOPMENT OFFICER	6.0 34.0			X		0	520,123	68,959
(98) ALETHEIA HENRY CHIEF STRATEGY OFFICER	40.0 0			X		322,240	0	71,507
(99) AMARDEEP SINGH CHIEF INFORMATION OFFICER (THRU 11/30/2024)	26.0 14.0			X		431,847	0	71,778
(100) JEOMA G MBAMALU CHIEF TECH & ANALYTICS OFFICER	40.0 0			X		289,858	0	74,520
(101) ISHUGHUN ORKAR CHIEF EQUITY & INCLUSION OFFICER	40.0 0			X		290,905	0	72,381
(102) STEPHANIE WECHT DEPUTY CHIEF OPERATING OFFICER	40.0 0			X		294,183	0	58,961
<b>1b Sub-Total</b>								
<b>c Total from continuation sheets to Part VII, Section A</b>								
<b>d Total (add lines 1b and 1c)</b>					4,848,474	2,347,165		1,297,266

**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 **217**

	Yes	No
<b>3</b> 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
<b>4</b> 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	
<b>5</b> 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 your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Production Solutions Inc 1953 Gallows Rd Ste 500 Vienna, VA 22182	Printing & Production	11,992,528
NEW CANVASSING EXPERIENCE INC 177 SHADY OAKS LOOP CEDAR CREEK, TX 78612	CANVASSING	7,652,593
Mosaic Communications LLC 2938 26th St N Arlington, VA 22207	COMMUNICATION/BRAND	5,038,458
CDW DIRECT LLC PO BOX 75723 CHICAGO, IL 60675	TECHNOLOGY SUPPORT	3,606,041
META PLATFORMS INC 1601 WILLOW ROAD MENLO PARK, CA 94025	ADVERTISING	3,342,085

**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 **108**

**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				
<b>1a</b> Federated campaigns . . . . .		<b>1a</b>		
<b>b</b> Membership dues . . . . .		<b>1b</b>	136,121,473	
<b>c</b> Fundraising events . . . . .		<b>1c</b>		
<b>d</b> Related organizations		<b>1d</b>		
<b>e</b> Government grants (contributions)		<b>1e</b>		
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above		<b>1f</b>	83,905,664	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$		<b>1g</b>	2,756,549	
<b>h Total.</b> Add lines 1a-1f . . . . .				220,027,137

Program Service Revenue	Business Code				
		(A)	(B)	(C)	(D)
<b>2a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> All other program service revenue.		0	0	0	0
<b>g Total.</b> Add lines 2a-2f. . . . .	0				

Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,575,777	0	3,737	1,572,040	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
	<b>c</b> Rental income or (loss)		0	0			
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	26,043,129				
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses		25,830,286			
	<b>c</b> Gain or (loss)		212,843	0			
	<b>d</b> Net gain or (loss) . . . . .		212,843	0	0	212,843	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
	<b>b</b> Less: direct expenses	<b>8b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							

Other Revenue Misc Amt	Business Code				
		(A)	(B)	(C)	(D)
<b>11a</b> LIST RENTALS	900099	160,896	0	0	160,896
<b>b</b> MISCELLANEOUS INCOME	900099	74,722	0	0	74,722
<b>c</b>					
<b>d</b> All other revenue . . . . .		0	0	0	0
<b>e Total.</b> Add lines 11a-11d . . . . .		235,618			
<b>12 Total revenue.</b> See instructions . . . . .		222,051,375	0	3,737	2,020,501

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	10,308,032	10,308,032		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees	1,822,073	1,098,373	519,960	203,740
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	27,200,239	21,823,088	4,716,956	660,195
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,022,249	2,682,352	1,243,412	96,485
<b>9</b> Other employee benefits	4,785,776	3,191,532	1,479,444	114,800
<b>10</b> Payroll taxes	2,151,714	1,434,932	665,167	51,615
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	1,084,528	387,074	690,730	6,724
<b>c</b> Accounting	178,427	0	178,427	0
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17	18,327,591			18,327,591
<b>f</b> Investment management fees	256,373	0	256,373	0
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	8,662,980	7,444,388	294,806	923,786
<b>12</b> Advertising and promotion	15,111,824	13,117,224	790,190	1,204,410
<b>13</b> Office expenses	4,710,834	3,781,338	553,585	375,911
<b>14</b> Information technology	3,542,573	2,519,463	720,783	302,327
<b>15</b> Royalties				
<b>16</b> Occupancy	967,822	728,710	207,793	31,319
<b>17</b> Travel	650,109	557,748	68,460	23,901
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	420,942	299,297	100,048	21,597
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	1,573,056	1,460,550	51,139	61,367
<b>23</b> Insurance	409,436	327,549	49,132	32,755
<b>24</b> 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.)				
<b>a</b> SHARED PORTION OF CONTRIBUTION	60,652,508	60,652,508	0	0
<b>b</b> POSTAGE AND SUPPLIES	10,110,949	9,147,666	5,380	957,903
<b>c</b> SHARED PORTION OF BEQUEST	4,702,531	4,702,531	0	0
<b>d</b> SPECIAL AFFILIATE SUBSIDIES	3,591,667	3,591,667	0	0
<b>e</b> All other expenses	346,676	279,756	40,466	26,454
<b>25</b> Total functional expenses. Add lines 1 through 24e	185,590,909	149,535,778	12,632,251	23,422,880
<b>26</b> 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
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	25,726,596	<b>1</b>	14,384,712
	<b>2</b> Savings and temporary cash investments	1,755,373	<b>2</b>	57,133,387
	<b>3</b> Pledges and grants receivable, net . . . . .	8,142,958	<b>3</b>	37,759,800
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> 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	<b>5</b>	0
	<b>6</b> 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	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	3,831,533	<b>9</b>	7,632,254
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,920,447		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 1,040,313	783,165	<b>10c</b> 880,134
	<b>11</b> Investments—publicly traded securities . . . . .	41,871,964	<b>11</b>	37,909,709
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	65,381,435	<b>12</b>	69,673,910
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	
	<b>14</b> Intangible assets . . . . .	1,280,680	<b>14</b>	1,281,854
	<b>15</b> Other assets. See Part IV, line 11	28,541,347	<b>15</b>	16,156,834
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	177,315,051	<b>16</b>	242,812,594	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	10,765,481	<b>17</b>	12,272,613
	<b>18</b> Grants payable . . . . .	400,000	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
<b>25</b> 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	15,147,930	<b>25</b>	36,012,506	
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	26,313,411	<b>26</b>	48,285,119	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	135,998,184	<b>27</b>	167,816,738
	<b>28</b> Net assets with donor restrictions	15,003,456	<b>28</b>	26,710,737
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	151,001,640	<b>32</b>	194,527,475
<b>33</b> Total liabilities and net assets/fund balances	177,315,051	<b>33</b>	242,812,594	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	222,051,375
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	185,590,909
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	36,460,466
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	151,001,640
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	6,273,184
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	792,185
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	194,527,475

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</b>	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	
<b>3a</b>	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
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**Additional Data**

**Return to Form**

**Software ID:** 24020961

**Software Version:** 2024v5.1

**Form 990, Special Condition Description:**

**Special Condition Description**

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC	<b>Employer identification number</b> 13-3871360
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**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 33<sup>1</sup>/<sub>3</sub>% 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.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<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
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

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**

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

**Software ID:** 24020961

**Software Version:** 2024v5.1

**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](http://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 ..... ▶ \$ 7,557,337

**3** Volunteer hours for political campaign activities. See instructions ..... 32

**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 ..... \$ 6,807,337

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ 750,000

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ 7,557,337

**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) COLORADANS FOR SMART JUSTICE	303 E 17TH AVE STE 350 DENVER, CO 80203	99-3818659	50,000	0
(2) KANSANS UNITED FOR CIVIL LIBERTIES	10561 BARKLEY STREET STE 500 OVERLAND PARK, KS 66282	88-3792505	650,000	0
(3) ACLU OF DELAWARE ACTION FUND	100 WEST 10TH ST STE 603 WILMINGTON, DE 19801	51-0240032	50,000	0
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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> 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%; text-align:left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align:left;">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.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>												

**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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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.

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members...; e Publications...; f Grants to other organizations...; g Direct contact with legislators...; h Rallies, demonstrations...; 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).**

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

**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."**

Table with 2 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 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; b Carryover from last year; c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 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?; 5 Taxable amount of lobbying and political expenditures. See Instructions

**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.

Table with 2 columns: Return Reference, Explanation. Row 1: Schedule C, Part I-A, Line 1 Description of Political Activities; 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. FOR THE FISCAL YEAR ENDED MARCH 31, 2025, THE ACLU ENGAGED IN SUCH ACTIVITY IN STATE LEVEL RACES (STATE SUPREME COURT AND STATE LEGISLATURE) IN WISCONSIN, MONTANA, AND NORTH CAROLINA. SUCH ACTIVITIES TYPICALLY TAKE THE FORM OF MAILINGS, DIGITAL ADS, RADIO ADS, AND ORGANIZING ACTIVITIES, ALL DISTRIBUTING INFORMATION ABOUT CANDIDATE POSITIONS ON KEY CIVIL LIBERTIES ISSUES.

## Additional Data

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**Software ID:** 24020961

**Software Version:** 2024v5.1

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

**Supplemental Financial Statements**

OMB No. 1545-0047

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

▶ **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](http://www.irs.gov/Form990) for instructions and the latest information.**

**Open to Public Inspection**

**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.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year . . . . .		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> 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? . . . . .  **Yes**  **No**

**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? . . . . .  **Yes**  **No**

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

**1** Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**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? . . . . .  **Yes**  **No**

**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)? . . . . .  **Yes**  **No**

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

**a** Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance . . . . .	44,423,080	34,763,500	49,508,612	47,057,379	22,968,899
<b>b</b> Contributions . . . . .	4,685,894	2,954,394	3,506,105	1,903,794	2,192,109
<b>c</b> Net investment earnings, gains, and losses	6,325,399	9,404,686	-4,330,535	2,954,439	23,015,419
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	5,471,000	2,699,500	13,920,682	2,407,000	1,119,048
<b>g</b> End of year balance . . . . .	49,963,373	44,423,080	34,763,500	49,508,612	47,057,379

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 95.59 %
  - b** Permanent endowment ▶ 3.88 %
  - c** Term endowment ▶ 0.53 %
- 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:
- |  | Yes | No |
|--|-----|----|
| <b>(i)</b> Unrelated organizations . . . . .   |     | No |
| <b>(ii)</b> Related organizations . . . . .  |     | No |
| <b>b</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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		1,920,447	1,040,313	880,134
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				880,134

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) Closely-held equity interests		
(B) Financial derivatives		
(C) PROPRIETARY EQUITY FUNDS	40,567,415	F
(D) PRIVATE EQUITY FUNDS	29,106,495	F
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)	<b>69,673,910</b>	

**Part VIII Investments - Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) DUE FROM ACLU FOUNDATION	8,919,982
(2) DUE FROM AFFILIATES	4,905,439
(3) DEFERRED COMPENSATION	678,340
(4) INTEREST & DIVIDEND RECEIVABLE	34,024
(5) MISCELLANEOUS RECEIVABLES	805,908
(6) NET PENSION ASSET	813,141
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	<b>16,156,834</b>

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Federal Income Taxes	
DUE TO AFFILIATES	28,522,238
BILL OF RIGHTS TRUST HELD FOR AFFILIATES	7,490,268
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	<b>36,012,506</b>

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	228,068,186
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	6,273,184
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	6,273,184
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	221,795,002
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	256,373
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	256,373
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	222,051,375

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	186,936,404
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	1,601,868
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	1,601,868
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	185,334,536
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	256,373
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	256,373
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	185,590,909

**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 Intended uses of endowment funds	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 FIN 48 (ASC 740) footnote	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 2022, WHICH IS THE STANDARD STATUTE OF LIMITATIONS LOOK-BACK PERIOD.
Schedule D, Part XII, Line 2(d) Other expenses in audited financial statements not in form 990	LOSS ON UNCOLLECTIBLE PLEDGES - 1601868

## Additional Data

[Return to Form](#)

**Software ID:** 24020961

**Software Version:** 2024v5.1

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

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](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC	Employer identification number 13-3871360
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**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 New Canvassing Experience (NCE) 177 Shady Oaks Loop Cedar Creek, TX 78612	Fundraising Consulting		No	645,841	7,803,311	-7,157,470
2 Telefund Inc PO Box 120557 Boston, MA 02112	Fundraising Consulting		No	374,087	761,563	-387,476
3 Mission Wired - Anne Lewis Strategies 650 Massachusetts Ave NW Suite 505 Washington, DE 20001	Fundraising Consulting		No	9,937,578	861,250	9,076,328
4 TargetSmart CommunicationsIRI 5401 South Kirkman Road Suite 370 Orlando, FM 32819	Fundraising Consulting		No	371,334	81,308	290,026
5 Personal Fundraising Services (PFS) 10 S Riverside Plaza Suite 875 Chicago, ID 60606	Fundraising Consulting		No	54,570	756,745	-702,175
6 Gordon & Schwenkmeyer Inc (GSI) 20300 S Vermont Avenue Suite 210 Torrance, C A 90502	Fundraising Consulting		No	122,637	151,705	-29,068
7 CX Marketing LLC dba Moore a Series LLC 9900 Spectrum Dr Austin, TX 787174555	FUNDRAISING CONSULTING		No	5,747,468	5,834,144	-86,676
8 Get Thru - TOSKI 1330 Broadway 3rd Floor OAKLAND, CA 94612	FUNDRAISING CONSULTING		No	14,177	407,705	-393,528
9 Public Outreach 237 W 35TH ST NEW YORK, NY 10001	FUNDRAISING CONSULTING		No	72,318	1,013,752	-941,434
10 Lautman Maska Neill & CO (LMNC) 1730 Rhode Island Avenue NW Suite WASHINGTON, DC 20036	FUNDRAISING CONSULTING		No	88,611,667	589,485	88,022,182
<b>Total</b>				105,951,677	18,260,968	87,690,709

**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.

CA, CO, CT, DE, FL, GA, AL, HI, ID, IL, IN, IA, KS, KY, LA, ME, AK, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, AZ, RI, SC, SD, TN, UT, VA, AR, 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))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
	<b>11</b> 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))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> 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
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**Additional Data**

Schedule I (Form 990) Grants and Other Assistance to Organizations, Governments and Individuals in the United States

(Rev. January 2025) Department of the Treasury Internal Revenue Service OMB No. 1545-0047 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 include various ACLU chapters and other organizations.

**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 II, Line 1 (4)	NEGATIVE AMOUNT REPRESENTS GRANTS THAT WERE WRITTEN OFF IN THE CURRENT FISCAL YEAR WHICH RESULTED IN NET NEGATIVE NUMBER.
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	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.

**Additional Data**

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**Software ID:** 24020961  
**Software Version:** 2024v5.1

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

(Rev. January 2025)

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

**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
<b>1b</b>		
<b>2</b>		
<b>4a</b>	Yes	
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>	Yes	
<b>8</b>		No
<b>9</b>		

**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)	754,680	1,500	3,612	351,469	16,941	1,128,202	0
	(ii)	- 0	0	0	0	- 0	- 0	0
2 TERENCE R DOUGHERTY DEP. EXECUTIVE DIRECTOR/GENERAL COUNSEL	(i)	565,797	1,500	1,932	55,438	34,582	659,249	0
	(ii)	- 0	0	0	0	- 0	- 0	0
3 AJ HIKES DEP. EXECUTIVE DIRECTOR OF STRATEGY & CULTURE	(i)	568,014	1,500	420	31,352	18,031	619,317	0
	(ii)	- 0	0	0	0	- 0	- 0	0
4 CHARIZMA T WILLIAMS COO	(i)	490,974	1,000	420	28,603	18,031	539,028	0
	(ii)	- 0	0	0	0	- 0	- 0	0
5 KARY MOSS NATIONAL DIRECTOR OF AFFILIATES SUPPORT & NATIONWIDE INITIATIVES	(i)	0	0	0	0	0	0	0
	(ii)	- 488,898	500	9,411	113,617	- 34,568	- 646,994	0
6 MARK V WIER CHIEF DEVELOPMENT OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	- 516,387	500	3,236	34,391	- 34,568	- 589,082	0
7 DAVID D COLE NATIONAL LEGAL DIRECTOR (THRU 10/15/2024)	(i)	0	0	0	0	0	0	0
	(ii)	- 394,751	1,500	97,870	33,754	- 3,241	- 531,116	0
8 DEIRDRE SCHIFELING CHIEF POLITICAL & ADVOCACY OFFICER	(i)	464,192	1,500	966	29,524	2,810	498,992	0
	(ii)	- 0	0	0	0	- 0	- 0	0
9 CECILLIA WANG NATIONAL LEGAL DIRECTOR (AS OF 10/16/2024)	(i)	0	0	0	0	0	0	0
	(ii)	- 381,967	16,000	958	44,604	- 17,460	- 460,989	0
10 KRISTON MCINTOSH CHIEF COMMUNICATIONS & MARKETING OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	- 434,057	500	630	21,453	- 2,810	- 459,450	0
11 LARISA MUELLER CFO	(i)	359,804	1,000	630	18,062	2,810	382,306	0
	(ii)	- 0	0	0	0	- 0	- 0	0
12 AMARDEEP SINGH CHIEF INFORMATION OFFICER (THRU 11/30/2024)	(i)	307,431	0	124,416	16,517	55,261	503,625	0
	(ii)	- 0	0	0	0	- 0	- 0	0
13 ALETHEIA HENRY CHIEF STRATEGY OFFICER	(i)	321,610	0	630	16,990	54,517	393,747	0
	(ii)	- 0	0	0	0	- 0	- 0	0
14 IJEOMA G MBAMALU CHIEF TECH & ANALYTICS OFFICER	(i)	289,438	0	420	15,964	58,556	364,378	0
	(ii)	- 0	0	0	0	- 0	- 0	0
15 ISHUGHUN ORKAR CHIEF EQUITY & INCLUSION OFFICER	(i)	288,848	1,500	557	15,991	56,390	363,286	0
	(ii)	- 0	0	0	0	- 0	- 0	0
16 STEPHANIE WECHT DEPUTY CHIEF OPERATING OFFICER	(i)	292,053	1,500	630	25,130	33,831	353,144	0
	(ii)	- 0	0	0	0	- 0	- 0	0

**Part III Supplemental Information**

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

Return Reference	Explanation
Schedule J, Part I, Line 4a Severance or change-of-control payment	DURING THE CALENDER YEAR ENDED MARCH 31, 2025, AMARDEEP SINGH RECEIVED SEVERANCE IN THE AMOUNT OF \$101,351.
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	THE EXECUTIVE DIRECTOR/CEO PARTICIPATES IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN. ACCORDING TO THE TERMS OF THIS RETIREMENT BENEFIT, AMOUNTS ARE ACCRUED ON A CALENDAR YEAR BASIS. THESE AMOUNTS ARE INCLUDED IN SCHEDULE J, PART II, COLUMN C .
Schedule J, Part I, Line 7 Non-fixed payments	BONUS ELIGIBILITY IS DISCRETIONARY.
Schedule J, Part I, Line 3	THE EXECUTIVE DIRECTOR/CEO, OFFICERS AND VARIOUS KEY EMPLOYEES COMPENSATION IS PAID DIRECTLY BY THE FILING ORGANIZATION AND SALARY EXPENSE IS ALLOCATED TO AMERICAN CIVIL LIBERTIES UNION FOUNDATION, A RELATED 501(C)(3) ORGANIZATION, ACLU AND AMERICAN CIVIL LIBERTIES UNION FOUNDATION HAVE ESTABLISHED THE FOLLOWING PROCEDURES TO DETERMINE THE COMPENSATION OF THESE INDIVIDUALS. THE BOARD OF THE ORGANIZATION AND THE EXECUTIVE COMMITTEE OF THE ACLU BOARD ESTABLISH THE EXECUTIVE DIRECTOR/CEO'S COMPENSATION. THE ORGANIZATION'S AUDIT COMMITTEE APPROVES THE COMPENSATION OF ITS KEY EMPLOYEES AND OFFICERS AS RECOMMENDED BY THE EXECUTIVE DIRECTOR/CEO. NO MEMBER OF THE BOARD OF THE ORGANIZATION, THE EXECUTIVE COMMITTEE OF THE ACLU OR EITHER ORGANIZATION'S AUDIT COMMITTEE (EACH A "LAY LEADER BODY") HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT. EACH LAY LEADER BODY REVIEWS COMPENSATION STUDIES AND COMPARABLE COMPENSATION DATA FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. EACH LAY LEADER BODY CONTEMPORANEOUSLY DOCUMENTS AND RECORDS, IN ITS MINUTES, ITS DELIBERATIONS AND DECISIONS. NO ACLU OFFICER RECEIVES COMPENSATION IN THEIR CAPACITY AS A DIRECTOR.
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 ID:** 24020961

**Software Version:** 2024v5.1

# Noncash Contributions

**2024**

**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](http://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 . . . . .		50	2,756,549	Selling cost
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 0

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

	Yes	No
30a		No
31	Yes	
32a	Yes	
33		

- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Schedule M, Part I, Line 32b Third parties used to solicit, process, or sell noncash contributions	WE ENGAGE BROKERS, WITH EXPERTISE SELLING PROPERTY CONTRIBUTED TO THE ORGANIZATION, TO FACILITATE SALES OF NONCASH PROPERTY ON OUR BEHALF.
Schedule M, Part I Explanations of reporting method for number of contributions	Securities - Publicly traded - THE NUMBER OF CONTRIBUTIONS SHOWN ABOVE REPRESENTS THE TOTAL NUMBER OF STOCK GIFTS DURING THE YEAR.

## Additional Data

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**Software ID:** 24020961

**Software Version:** 2024v5.1

**SCHEDULE O  
(Form 990)**

(Rev. January 2025)  
Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization  
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	(Expenses \$ 7,571,572 including grants of \$ 0)(Revenue \$ 0) 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 \$6,263,161. 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 \$1,308,411. INCLUDING GRANTS OF \$0. REVENUE \$0.
Form 990, Part VI, Line 1a Material differences in voting rights	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, Line 6 Classes of members or stockholders	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.
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	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, Line 7b Decisions requiring approval by members or stockholders	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, Line 11b Review of form 990 by governing body	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, Line 12c Conflict of interest policy	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 DEPUTY EXECUTIVE DIRECTOR/GENERAL COUNSEL 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, DEPUTY EXECUTIVE DIRECTOR/GENERAL COUNSEL 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, DEPUTY EXECUTIVE DIRECTOR/GENERAL COUNSEL REFERS THE MATTER TO THE EXECUTIVE DIRECTOR OR THEIR 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 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.

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	UPON REQUEST, THE ORGANIZATION WILL MAKE AVAILABLE THE 990S AND FINANCIAL STATEMENTS FOR SEVERAL YEARS, BYLAWS, CONFLICT OF INTEREST POLICY AND APPLICATION FOR TAX EXEMPT STATUS WHICH ARE REQUIRED TO BE DISCLOSED UNDER THE PUBLIC INSPECTION LAWS. THESE DOCUMENTS ARE ALSO AVAILABLE ON THE ACLU'S WEBSITE.
Form 990, Part VII, Section A, Line 1a, 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 or fund balances	NET PERIODIC COST OTHER THAN SERVICE COST - 1909813; CHANGES IN BENEFIT OBLIGATION OTHER THAN NET PERIODIC COST - -2122224; RECOGNITION OF AFFILIATES' SHARE OF MINIMUM PENSION LIABILITY ADJUSTMENT - 2606465; LOSS ON UNCOLLECTIBLE PLEDGES - -1601869; Total - 792185;
FORM 990, PART VI, LINE 15A & 15B PROCESS TO ESTABLISH COMP OF TOP MGMT OFFICIAL, OFFICERS OR KEs	THE EXECUTIVE DIRECTOR/CEO, OFFICERS AND VARIOUS KEY EMPLOYEES COMPENSATION IS PAID DIRECTLY BY THE FILING ORGANIZATION AND SALARY EXPENSE IS ALLOCATED TO AMERICAN CIVIL LIBERTIES UNION FOUNDATION, A RELATED 501(C)(3) ORGANIZATION, ACLU AND AMERICAN CIVIL LIBERTIES UNION FOUNDATION HAVE ESTABLISHED THE FOLLOWING PROCEDURES TO DETERMINE THE COMPENSATION OF THESE INDIVIDUALS. THE BOARD OF THE ORGANIZATION AND THE EXECUTIVE COMMITTEE OF THE ACLU BOARD ESTABLISH THE EXECUTIVE DIRECTOR/CEO'S COMPENSATION. THE ORGANIZATION'S AUDIT COMMITTEE APPROVES THE COMPENSATION OF ITS KEY EMPLOYEES AND OFFICERS AS RECOMMENDED BY THE EXECUTIVE DIRECTOR/CEO. NO MEMBER OF THE BOARD OF THE ORGANIZATION, THE EXECUTIVE COMMITTEE OF THE ACLU OR EITHER ORGANIZATION'S AUDIT COMMITTEE (EACH A "LAY LEADER BODY") HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT. EACH LAY LEADER BODY REVIEWS COMPENSATION STUDIES AND COMPARABLE COMPENSATION DATA FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. EACH LAY LEADER BODY CONTEMPORANEOUSLY DOCUMENTS AND RECORDS, IN ITS MINUTES, ITS DELIBERATIONS AND DECISIONS. NO ACLU OFFICER RECEIVES COMPENSATION IN THEIR CAPACITY AS A DIRECTOR.

## **Additional Data**

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**Software ID:** 24020961

**Software Version:** 2024v5.1

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

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 FOUNDATION INC 13-6213516	PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND LIBERTIES	NY	501(c)(3)	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
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>	Yes	
<b>1o</b>	Yes	
<b>1p</b>	Yes	
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>		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
<b>(1)</b> ACLU FOUNDATION INC	N	5,132,045	FTE BASED ALLOCATION
<b>(2)</b> ACLU FOUNDATION INC	O	23,394,949	FTE BASED ALLOCATION
<b>(3)</b> ACLU FOUNDATION INC	P	6,036,822	FTE BASED ALLOCATION



**Part VII Supplemental Information**

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

Return Reference	Explanation
Schedule R, Part II, Column (b)	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) (Rev. 1-2025)

**Additional Data**[Return to Form](#)**Software ID:** 24020961**Software Version:** 2024v5.1