

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 06-01-2023, and ending 05-31-2024

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

C Name of organization: DRUG POLICY ALLIANCE. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 131 W 33RD STREET 15TH FLOOR. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 10001

D Employer identification number: 52-1516692. E Telephone number: (212) 613-8040. G Gross receipts \$ 13,367,178

F Name and address of principal officer: KASSANDRA FREDERIQUE, 131 W 33RD STREET 15TH FLOOR, NEW YORK, NY 10001

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)

J Website: WWW.DRUGPOLICY.ORG

K Form of organization: Corporation

L Year of formation: 1995. M State of legal domicile: DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: DRUG POLICY ALLIANCE ("DPA") ADDRESSES THE HARMS OF DRUG USE AND DRUG CRIMINALIZATION THROUGH POLICY SOLUTIONS, ORGANIZING, AND PUBLIC EDUCATION. WE ADVOCATE FOR A HOLISTIC APPROACH TO DRUGS THAT PRIORITIZES HEALTH, SOCIAL SUPPORTS, AND COMMUNITY WELLBEING.

Table with 2 columns: Description and Amount. Rows 2-7a: 2 Check this box, 3 Number of voting members (13), 4 Number of independent voting members (13), 5 Total number of individuals employed (60), 6 Total number of volunteers (14), 7a Total unrelated business revenue (0).

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (10,435,208 / 12,139,492), 9 Program service revenue (0 / 996,710), 10 Investment income (20,090 / 42,212), 11 Other revenue (154,433 / 31,656), 12 Total revenue (10,609,731 / 13,210,070).

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (485,907 / 540,219), 14 Benefits paid (0 / 0), 15 Salaries, other compensation (5,924,309 / 6,521,159), 16a Professional fundraising fees (407,248 / 354,638), 16b Total fundraising expenses (1,506,776), 17 Other expenses (3,772,126 / 5,696,980), 18 Total expenses (10,589,590 / 13,112,996), 19 Revenue less expenses (20,141 / 97,074).

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (20,573,986 / 19,939,245), 21 Total liabilities (4,672,273 / 3,924,293), 22 Net assets or fund balances (15,901,713 / 16,014,952).

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 KASSANDRA FREDERIQUE EXECUTIVE DIRECTOR, Date 2025-03-11. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-03-10, Firm's name PKF O'CONNOR DAVIES ADVISORY LLC, Firm's address 245 PARK AVENUE 12TH FLOOR, NEW YORK, NY 10167.

May the IRS discuss this return with the preparer shown above? See Instructions. 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:

WE DESERVE TO LEAD OUR LIVES WITH DIGNITY, WITHIN WHOLE COMMUNITIES, WITH COMPASSION AND SUPPORT IN OUR TIMES OF NEED, WITHOUT THREAT OR VIOLENCE REGARDLESS OF WHO WE ARE AND WHETHER OR NOT WE USE DRUGS. STANDING IN OUR WAY IS THE HALF-CENTURY-LONG WAR ON DRUGS.

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 \$ 3,655,059 including grants of \$ 540,219 ) (Revenue \$ 0 )

TREATING DRUG USE AS A HEALTH ISSUE:CRIMINALIZATION IS THE FOUNDATION OF THE DRUG WAR, WITH VAST INVESTMENTS IN PUNISHMENT AND SCANT SUPPORT FOR SERVICES. AS A RESULT, DRUG POSSESSION IS THE MOST ARRESTED OFFENSE IN THE UNITED STATES WHILE OVERDOSE IS THE LEADING CAUSE OF ACCIDENTAL DEATH. DPA SEEKS TO EXPAND ACCESS TO HEALTH AND HARM REDUCTION SERVICES, AND TO REDUCE CRIMINAL PENALTIES FOR DRUGS. RECENT ACCOMPLISHMENTS INCLUDE: - PROMOTED OVERDOSE PREVENTION POLICIES IN NUMEROUS STATES - BLOCKED EFFORTS THAT WOULD HAVE CREATED NEW MANDATORY MINIMUMS SENTENCES FOR DRUGS AND EXPANDED MASS INCARCERATION- SECURED STATE AND FEDERAL FUNDING FOR HEALTH AND HARM REDUCTION SERVICES- PROVIDED TECHNICAL ASSISTANCE TO ALLIES IN MORE THAN A DOZEN STATES, WORKING ON OVERDOSE PREVENTION AND CRIMINAL LEGAL REFORM CAMPAIGNS- PRODUCED A NEW REPORT, "THE DRUG TREATMENT DEBATE: WHY ACCESSIBLE AND VOLUNTARY TREATMENT WINS OUT OVER FORCED"

4b (Code: ) (Expenses \$ 3,441,577 including grants of \$ 0 ) (Revenue \$ 0 )

ADVANCING EQUITY AND JUSTICE THROUGH MARIJUANA REGULATION:THE MOVEMENT FOR MARIJUANA LEGALIZATION HAS GROWN EXPONENTIALLY. BUT THIS PAST YEAR THERE WERE STILL MORE THAN 200,000 ARRESTS, AND THE COMMUNITIES THAT HAVE SUFFERED THE MOST UNDER DECADES OF PROHIBITION ARE NOT BENEFITING FROM THE LEGAL INDUSTRY AT THE SCALE NEEDED TO REPAIR THE HARMS. DPA SUPPORTS AN APPROACH TO LEGALIZATION THAT CENTERS COMMUNITY REINVESTMENT, RACIAL EQUITY, AND SOCIAL JUSTICE, AND REDUCES THE NEGATIVE IMPACTS OF THE COMMERCIAL MARKET. RECENT ACCOMPLISHMENTS INCLUDE:- INFLUENCED THE DEBATE ON DESCHEDULING CANNABIS ON THE FEDERAL LIST OF CONTROLLED SUBSTANCES AND ENDING PROHIBITION MORE BROADLY- DEFENDED EQUITY AND JUSTICE PROVISIONS OF STATE MARIJUANA LEGALIZATION LAWS

4c (Code: ) (Expenses \$ 2,427,088 including grants of \$ 0 ) (Revenue \$ 0 )

PROMOTING FAMILY SAFETY AND ECONOMIC SECURITY:THE DRUG WAR HAS CREPT INTO MANY ASPECTS OF OUR LIVES WELL BEYOND THE CRIMINAL LEGAL SYSTEM. SURVEILLANCE, NONCONSENSUAL DRUG TESTING, MANDATORY REPORTING, AND ZERO TOLERANCE SEPARATES FAMILIES, MAKES PEOPLE HOMELESS, AND FUELS INTERGENERATIONAL POVERTY. DPA SEEKS TO ELIMINATE THESE CIVIL PUNISHMENTS THAT CAUSE SO MUCH HARM AND HAVE NO GROUNDING IN EVIDENCE. RECENT ACCOMPLISHMENTS INCLUDE:- PROMOTED REFORMS TO THE FEDERAL POLICY THAN BANS PEOPLE WITH CERTAIN DRUG CONVICTIONS FROM ACCESSING FOOD STAMPS FOR THEMSELVES AND THEIR FAMILIES- EDUCATED POLICYMAKERS AND THE PUBLIC ABOUT THE NEED TO STOP NON-CONSENSUAL DRUG TESTING OF PREGNANT PEOPLE, NEW PARENTS, AND THEIR INFANTS, AND THE FAMILY SEPARATION THAT IT CAUSES - CO-PRODUCED WITH HUMAN RIGHTS WATCH A REPORT, "DISRUPT AND VILIFY: THE WAR ON IMMIGRANTS INSIDE THE U.S. WAR ON DRUGS," AS A COUNTER TO THE MISINFORMATION ABOUT MIGRANTS AND DRUGS

(Code: ) (Expenses \$ 1,491,379 including grants of \$ 0 ) (Revenue \$ 996,710 )

OTHER PROGRAM SERVICES INCLUDE CONFERENCE:2023 INTERNATIONAL DRUG POLICY REFORM CONFERENCE AS PART OF OUR MOVEMENT-BUILD ROLE, DPA ORGANIZES AND HOSTS THE INTERNATIONAL DRUG POLICY REFORM CONFERENCE EVERY OTHER YEAR. IN 2023, WE BROUGHT TOGETHER MORE THAN 1,500 ACTIVISTS, ACADEMICS, AND OTHER EXPERTS FROM ACROSS THE UNITED STATES AND AROUND THE WORLD TO LISTEN, LEARN, AND STRATEGIZE ON THE FULL RANGE OF DRUG POLICY ISSUES.

4d Other program services (Describe in Schedule O.)

(Expenses \$ 1,491,379 including grants of \$ 0 ) (Revenue \$ 996,710 )

4e Total program service expenses 11,015,103

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Questions cover topics like organizational type, lobbying, donor funds, and fundraising activities.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Main form body containing questions 2a through 17, with sub-questions and input fields for 'Yes', 'No', and numerical values.

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 2 columns: Question, Answer. Row 17: List the states with which a copy of this Form 990 is required to be filed. Answer: AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI. Row 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 [X] Another's website [X] Upon request [ ] Other (explain in Schedule O). Row 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. Row 20: State the name, address, and telephone number of the person who possesses the organization's books and records: MELISSA GARCIA COO 131 W 33RD STREET 15TH FLOOR NEW YORK, NY 10001 (212) 613-8040

**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)<br>Name and title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                        |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|---|------------------------|---------|--------------|------------------------------|--------|---|--|---|
|   |  | Individual trustee or director  | Institutional Trustee; | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) DEREK OSCAR HODEL<br>PRESIDENT                              | 2.00   | X   |                        | X       |              |                              |        | 0   | 0  | 0   |
| (2) ANTONIA WALTERS<br>TREASURER                                | 2.00   | X   |                        | X       |              |                              |        | 0   | 0  | 0   |
| (3) PAMELA G LICHTY<br>SECRETARY                                | 2.00   | X   |                        | X       |              |                              |        | 0   | 0  | 0   |
| (4) MARY BASSETT<br>DIRECTOR                                    | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (5) JUAN CARTAGENA<br>DIRECTOR                                  | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (6) HELENA HANSEN<br>DIRECTOR                                   | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (7) ALEJANDRO MADRAZO<br>DIRECTOR                               | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (8) SVANTE MYRICK<br>DIRECTOR                                   | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (9) ANGELA PACHECO<br>DIRECTOR (THRU APR 2024)                  | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (10) LETICIA PEGUERO<br>DIRECTOR                                | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (11) JOSIAH RICH MD<br>DIRECTOR                                 | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (12) KEMBA SMITH PRADIA<br>DIRECTOR                             | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (13) ALEX SOROS<br>DIRECTOR                                     | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (14) HILDA VEGA<br>DIRECTOR                                     | 1.00   | X   |                        |         |              |                              |        | 0   | 0  | 0   |
| (15) KASSANDRA FREDERIQUE<br>EXECUTIVE DIRECTOR                 | 40.00  |   |                        | X       |              |                              |        | 277,015   | 0  | 46,886  |
| (16) KIMBERLY THOMAS CHIEF<br>OPERATING OFFICER (THRU FEB 2024) | 40.00  |   |                        | X       |              |                              |        | 207,208   | 0  | 75,870  |
| (17) PAUL DANA<br>MANAGING DIRECTOR, DEV. & POL. STRATEGY       | 40.00  |   |                        |         |              | X                            |        | 188,680   | 0  | 34,119  |



**Part VIII Statement of Revenue**

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

|   | (A)<br>Total revenue | (B)<br>Related or exempt function revenue | (C)<br>Unrelated business revenue | (D)<br>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>                                 | 438,392                           |   |
| <b>c</b> Fundraising events . . . . .   |                      | <b>1c</b>                                 |                                   |   |
| <b>d</b> Related organizations . . . . .  |                      | <b>1d</b>                                 | 860,000                           |   |
| <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>                                 | 10,841,100                        |   |
| <b>g</b> Noncash contributions included in lines 1a - 1f:\$                             |                      | <b>1g</b>                                 | 5,453                             |   |
| <b>h Total.</b> Add lines 1a-1f . . . . .   |                      |   |                                   | 12,139,492  |

| Program Service Revenue                     |  | Business Code |         |         |  |  |
|---|--|---------------|---------|---------|--|--|
|   |  |               |         |         |  |  |
| <b>2a</b> REGISTRATION/CONFERENCE INCOME    |  | 611710        | 868,642 | 868,642 |  |  |
| <b>b</b> DRUG POLICY ACTION ADMIN           |  | 611710        | 128,068 | 128,068 |  |  |
| <b>c</b>                                    |  |               |         |         |  |  |
| <b>d</b>                                    |  |               |         |         |  |  |
| <b>e</b>                                    |  |               |         |         |  |  |
| <b>f</b> All other program service revenue. |  |               |         |         |  |  |
| <b>g Total.</b> Add lines 2a-2f. . . . .    |  |               | 996,710 |         |  |  |

|  |   |   |         |        |  |        |  |
|--|---|---|---------|--------|--|--------|--|
| Other Revenue  | <b>3</b> Investment income (including dividends, interest, and other similar amounts) |   |         | 42,212 |  | 42,212 |  |
|  | <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>6a</b>   | 157,108 |        |  |        |  |
|  |   | <b>b</b> Less: rental expenses                        | 157,108 |        |  |        |  |
|  | <b>c</b> Rental income or (loss)  | 0   |         |        |  |        |  |
|  | <b>d</b> Net rental income or (loss) . . . . .  |   |         |        |  |        |  |
|  | <b>7a</b> Gross amount from sales of assets other than inventory                      | (i) Securities  |         |        |  |        |  |
|  |   | (ii) Other  |         |        |  |        |  |
|  |   | <b>7a</b>   |         |        |  |        |  |
|  |   | <b>b</b> Less: cost or other basis and sales expenses |         |        |  |        |  |
|  | <b>c</b> Gain or (loss)   |   |         |        |  |        |  |
|  | <b>d</b> Net gain or (loss) . . . . .   |   |         |        |  |        |  |
| <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>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>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>c</b> Net income or (loss) from sales of inventory . . . . .  |   |   |         |        |  |        |  |

| Other Revenue Misc Amt                              |  | Business Code |            |         |   |        |
|---|--|---------------|------------|---------|---|--------|
|   |  |               |            |         |   |        |
| <b>11a</b> REFUND                                   |  | 900099        | 26,161     |         |   | 26,161 |
| <b>b</b> OTHER INCOME                               |  | 900099        | 5,495      |         |   | 5,495  |
| <b>c</b>  |  |               |            |         |   |        |
| <b>d</b> All other revenue . . . . .                |  |               |            |         |   |        |
| <b>e Total.</b> Add lines 11a-11d . . . . .         |  |               | 31,656     |         |   |        |
| <b>12 Total revenue.</b> See instructions . . . . . |  |               | 13,210,070 | 996,710 | 0 | 73,868 |

**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><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21   | 515,219                      | 515,219                                |   |                                    |
| <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.  | 25,000                       | 25,000                                 |   |                                    |
| <b>4</b> Benefits paid to or for members  |                              |  |   |                                    |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees   | 498,572                      | 404,449                                | 42,332  | 51,791                             |
| <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   | 4,677,419                    | 3,983,448                              | 114,787                                       | 579,184                            |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 313,834                      | 267,685                                | 7,117   | 39,032                             |
| <b>9</b> Other employee benefits  | 637,109                      | 578,578                                | 11,188  | 47,343                             |
| <b>10</b> Payroll taxes   | 394,225                      | 296,279                                | 19,246  | 78,700                             |
| <b>11</b> Fees for services (non-employees):  |                              |  |   |                                    |
| <b>a</b> Management   | 143,125                      | 65,459                                 | 75,072  | 2,594                              |
| <b>b</b> Legal  | 107,446                      | 37,500                                 | 69,946  |                                    |
| <b>c</b> Accounting   | 55,507                       |  | 55,507  |                                    |
| <b>d</b> Lobbying   | 369,028                      | 369,028                                |   |                                    |
| <b>e</b> Professional fundraising services. See Part IV, line 17  | 354,638                      |  |   | 354,638                            |
| <b>f</b> Investment management fees   |                              |  |   |                                    |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   | 185,991                      | 150,611                                | 1,795   | 33,585                             |
| <b>12</b> Advertising and promotion   | 102,694                      | 11,406                                 |   | 91,288                             |
| <b>13</b> Office expenses   | 422,161                      | 379,099                                | 8,461   | 34,601                             |
| <b>14</b> Information technology  | 165,586                      | 140,659                                | 4,898   | 20,029                             |
| <b>15</b> Royalties   | 37,109                       |  |   | 37,109                             |
| <b>16</b> Occupancy   | 317,834                      | 282,111                                | 7,019   | 28,704                             |
| <b>17</b> Travel  | 355,746                      | 278,062                                | 47,426  | 30,258                             |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials  |                              |  |   |                                    |
| <b>19</b> Conferences, conventions, and meetings  | 1,267,296                    | 1,190,934                              | 76,362  |                                    |
| <b>20</b> Interest  | 981                          | 981                                    |   |                                    |
| <b>21</b> Payments to affiliates  |                              |  |   |                                    |
| <b>22</b> Depreciation, depletion, and amortization   | 236,420                      | 200,502                                | 7,058   | 28,860                             |
| <b>23</b> Insurance   | 108,123                      | 91,696                                 | 3,228   | 13,199                             |
| <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> PROGRAM FEES   | 1,446,152                    | 1,446,152                              |   |                                    |
| <b>b</b> PRINTING   | 139,261                      | 118,308                                | 4,117   | 16,836                             |
| <b>c</b> MAINTENANCE AND REPAIRS  | 137,884                      | 117,073                                | 4,090   | 16,721                             |
| <b>d</b> MEMBERSHIP/SUBSCRIPTION  | 63,899                       | 61,224                                 | 1,182   | 1,493                              |
| <b>e</b> All other expenses   | 34,737                       | 3,640                                  | 30,286  | 811                                |
| <b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e   | 13,112,996                   | 11,015,103                             | 591,117                                       | 1,506,776                          |
| <b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720). | 1,372,682                    | 568,418                                | 0   | 804,264                            |

**Part X Balance Sheet**

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

|   |  | (A)<br>Beginning of year |            | (B)<br>End of year   |
|---|--|--------------------------|------------|----------------------|
| <b>Assets</b>   | <b>1</b> Cash-non-interest-bearing . . . . .   | 7,514,400                | <b>1</b>   | 6,148,888            |
|   | <b>2</b> Savings and temporary cash investments  | 1,151,730                | <b>2</b>   | 2,384,336            |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 5,810,000                | <b>3</b>   | 5,490,423            |
|   | <b>4</b> Accounts receivable, net . . . . .  | 19,078                   | <b>4</b>   | 2,321                |
|   | <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 |                          | <b>5</b>   |                      |
|   | <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)   |                          | <b>6</b>   |                      |
|   | <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 . . . . .   | 210,977                  | <b>9</b>   | 179,950              |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 6,136,858     |            |                      |
|   | <b>b</b> Less: accumulated depreciation  | <b>10b</b> 1,790,045     | 4,370,136  | <b>10c</b> 4,346,813 |
|   | <b>11</b> Investments—publicly traded securities . . . . .   | 414,809                  | <b>11</b>  | 445,988              |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   |                          | <b>12</b>  |                      |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                          | <b>13</b>  |                      |
|   | <b>14</b> Intangible assets . . . . .  |                          | <b>14</b>  |                      |
|   | <b>15</b> Other assets. See Part IV, line 11   | 1,082,856                | <b>15</b>  | 940,526              |
| <b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . . | 20,573,986   | <b>16</b>                | 19,939,245 |                      |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 1,552,694                | <b>17</b>  | 1,173,919            |
|   | <b>18</b> Grants payable . . . . .   |                          | <b>18</b>  |                      |
|   | <b>19</b> Deferred revenue . . . . .   | 59,590                   | <b>19</b>  | 0                    |
|   | <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     |                          | <b>22</b>  |                      |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 2,126,140                | <b>23</b>  | 2,009,764            |
|   | <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  | 933,849                  | <b>25</b>  | 740,610              |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 4,672,273                | <b>26</b>  | 3,924,293            |
| <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 . . . . .  | 15,477,568               | <b>27</b>  | 12,879,104           |
|   | <b>28</b> Net assets with donor restrictions   | 424,145                  | <b>28</b>  | 3,135,848            |
|   | <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  | 15,901,713               | <b>32</b>  | 16,014,952           |
|   | <b>33</b> Total liabilities and net assets/fund balances   | 20,573,986               | <b>33</b>  | 19,939,245           |

**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>  | 13,210,070 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 13,112,996 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 97,074     |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 15,901,713 |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 16,165     |
| <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>  | 0          |
| <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> | 16,014,952 |

**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 _____<br>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?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?<br>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:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | Yes |    |
| <b>2c</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?<br>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>3b</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:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**Public Charity Status and Public Support**

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ **Attach to Form 990 or Form 990-EZ.**

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

**Name of the organization**  
DRUG POLICY ALLIANCE

**Employer identification number**  
52-1516692

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

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

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

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ▶   | (a) 2018   | (b) 2019   | (c) 2020   | (d) 2021   | (e) 2022   | (f) Total  |
|--|------------|------------|------------|------------|------------|------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .   | 15,147,738 | 16,356,443 | 12,456,927 | 10,435,208 | 12,139,492 | 66,535,808 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |            |            |            |            |            |            |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..   |            |            |            |            |            |            |
| <b>4 Total.</b> Add lines 1 through 3  | 15,147,738 | 16,356,443 | 12,456,927 | 10,435,208 | 12,139,492 | 66,535,808 |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . |            |            |            |            |            | 35,102,836 |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |            |            |            |            |            | 31,432,972 |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2018   | (b) 2019   | (c) 2020   | (d) 2021   | (e) 2022   | (f) Total  |
|---|------------|------------|------------|------------|------------|------------|
| <b>7</b> Amounts from line 4. . . . .   | 15,147,738 | 16,356,443 | 12,456,927 | 10,435,208 | 12,139,492 | 66,535,808 |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . | 27,073     | 47,953     | 100,567    | 171,155    | 199,320    | 546,068    |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .                              |            |            |            |            |            |            |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                               | 43,148     | 2,495      | 80,444     | 154,433    | 31,656     | 312,176    |
| <b>11 Total support.</b> Add lines 7 through 10   |            |            |            |            |            | 67,394,052 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |            |            |            |            | <b>12</b>  | 1,526,547  |

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

**Section C. Computation of Public Support Percentage**

|  |           |          |
|--|-----------|----------|
| <b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) . . . . . | <b>14</b> | 46.640 % |
| <b>15</b> Public support percentage for 2022 Schedule A, Part II, line 14 . . . . .                        | <b>15</b> | 41.900 % |

- 16a 33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- b 33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- 17a 10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- b 10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests-2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.
b 33 1/3% support tests-2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

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

- a**  The organization satisfied the Activities Test. Complete **line 2** below.
- b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

**2** Activities Test. **Answer lines 2a and 2b below.**

|   | Yes | No |
|---|-----|----|
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> |     |    |
| <b>b</b> Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>   |     |    |

**3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

|   | Yes | No |
|---|-----|----|
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>                            |     |    |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i> |     |    |

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

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

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

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

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

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

**Section C - Distributable Amount**

Current Year

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

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

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

(continued)

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

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

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

### Facts And Circumstances Test

| Return Reference   | Explanation  |
|--|--|
| SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME: | OTHER INCOME - 2019 AMOUNT: \$ 5,148. 2020 AMOUNT: \$ 55. 2021 AMOUNT: \$ 1,005. 2022 AMOUNT: \$ 8,037. 2023 AMOUNT: \$ 5,495. SETTLEMENT INCOME - 2019 AMOUNT: \$ 28,000. REFUND - 2019 AMOUNT: \$ 10,000. 2020 AMOUNT: \$ 2,440. 2021 AMOUNT: \$ 11,337. 2022 AMOUNT: \$ 28,045. 2023 AMOUNT: \$ 26,161. DRUG POLICY ACTION ADMIN - 2021 AMOUNT: \$ 68,102. 2022 AMOUNT: \$ 118,351. |

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Schedule B**

**Schedule of Contributors**

OMB No. 1545-0047

**2023**

(Form 990)  
Department of the Treasury  
Internal Revenue Service

▶ 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<br>DRUG POLICY ALLIANCE | Employer identification number<br>52-1516692 |
|--|--|

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  
 DRUG POLICY ALLIANCE

**Employer identification number**  
 52-1516692

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

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

|  |  |
|--|--|
| Name of organization<br>DRUG POLICY ALLIANCE | Employer identification number<br>52-1516692 |
|--|--|

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

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

|  |  |
|--|--|
| Name of organization<br>DRUG POLICY ALLIANCE | Employer identification number<br>52-1516692 |
|--|--|

**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.

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

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**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<br>DRUG POLICY ALLIANCE | <b>Employer identification number</b><br>52-1516692 |
|--|---|

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

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

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

|           |   |  |  |
|-----------|---|--|--|
| <b>1</b>  | Enter the amount of any excise tax incurred by the organization under section 4955 .....      |  |  |
| <b>2</b>  | Enter the amount of any excise tax incurred by organization managers under section 4955 ..... |  | \$ _____   |
| <b>3</b>  | If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....   |  | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>4a</b> | Was a correction made? .....  |  | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>b</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).**

|          |   |   |  |
|----------|---|---|--|
| <b>1</b> | Enter the amount directly expended by the filing organization for section 527 exempt function activities .....  |   |  |
| <b>2</b> | Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities .....   | ▶ | \$ _____   |
| <b>3</b> | Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....   |   | \$ _____   |
| <b>4</b> | Did the filing organization file <b>Form 1120-POL</b> for this year? .....  |   | <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>5</b> | 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-. |
|----------|-------------|---------|---|--|
| <b>1</b> |             |         |   |  |
| <b>2</b> |             |         |   |  |
| <b>3</b> |             |         |   |  |
| <b>4</b> |             |         |   |  |
| <b>5</b> |             |         |   |  |
| <b>6</b> |             |         |   |  |

**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><br>(The term "expenditures" means amounts paid or incurred.)  | (a) Filing organization's totals                   | (b) Affiliated group totals                              |                    |                               |   |  |   |  |  |   |                   |              |  |  |
|--|--|--|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....   | 39,191   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....   | 417,159  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....   | 456,350  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>d</b> Other exempt purpose expenditures .....   | 11,149,870   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....   | 11,606,220   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.  | 730,311  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:50%; 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) .....   | 182,578  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....   | 0  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....   | 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"/> Yes <input type="checkbox"/> No |                    |                               |   |  |   |  |  |   |                   |              |  |  |

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

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year (or fiscal year beginning in)                      | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) Total |
|--|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying nontaxable amount                             | 611,242  | 622,377  | 602,079  | 730,311  | 2,566,009 |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))    |          |          |          |          | 3,849,014 |
| <b>c</b> Total lobbying expenditures                             | 404,584  | 385,243  | 548,490  | 456,350  | 1,794,667 |
| <b>d</b> Grassroots nontaxable amount                            | 152,811  | 155,594  | 150,520  | 182,578  | 641,503   |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          | 962,255   |
| <b>f</b> Grassroots lobbying expenditures                        | 78,500   | 42,778   | 26,785   | 39,191   | 187,254   |

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

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

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

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

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

**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."**

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members .....   | <b>1</b>  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).  |           |  |
| <b>a</b> Current year .....   | <b>2a</b> |  |
| <b>b</b> Carryover from last year .....   | <b>2b</b> |  |
| <b>c</b> Total .....  | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .  | <b>3</b>  |  |
| <b>4</b> 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? ..... | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures. See Instructions .....  | <b>5</b>  |  |

**Part IV Supplemental Information**

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

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |

**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**

Supplemental Financial Statements

2022

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization DRUG POLICY ALLIANCE

Employer identification number

52-1516692

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor informed.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, number of easements, and monitoring details. Includes a table for 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for art and historical treasures.

**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 . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses               |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance . . . . .                            |                  |                |                    |                      |                     |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ .....
  - b** Permanent endowment ▶ .....
  - c** Term endowment ▶ .....
- 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 . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 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 . . . . .   |                                      | 4,340,092                       | 1,055,700                    | 3,284,392      |
| <b>c</b> Leasehold improvements  |                                      | 1,384,561                       | 429,843                      | 954,718        |
| <b>d</b> Equipment . . . . .   |                                      | 412,205                         | 304,502                      | 107,703        |
| <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).) . . . ▶ |                                      |                                 |                              | 4,346,813      |

**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<br>(including name of security)   | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives . . . . .                                       |                |  |
| (2) Closely-held equity interests . . . . .                               |                |  |
| (3) Other _____   |                |  |
| (A)   |                |  |
| (B)   |                |  |
| (C)   |                |  |
| (D)   |                |  |
| (E)   |                |  |
| (F)   |                |  |
| (G)   |                |  |
| (H)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) |                |  |

**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:<br>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)  |                |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.) |                |

**Part X Other Liabilities.**

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

| 1. (a) Description of liability  | (b) Book value |
|--|----------------|
| (1) Federal income taxes   |                |
| LEASE LIABILITY - FINANCE LEASE  | 22,627         |
| LEASE LIABILITY - OPERATING LEASE  | 717,983        |
|  |                |
|  |                |
|  |                |
|  |                |
|  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.) | 740,610        |

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>  | 13,383,343 |
| <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> | 16,165    |            |
| <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> | 157,108   |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |           | <b>2e</b> | 173,273    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  | 13,210,070 |
| <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> |           |            |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .   | <b>4b</b> |           |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |           | <b>4c</b> | 0          |
| <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>  | 13,210,070 |

**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>  | 13,270,104 |
| <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> | 157,108   |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> | 157,108    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  | 13,112,996 |
| <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> |           |            |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .  | <b>4b</b> |           |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> | 0          |
| <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>  | 13,112,996 |

**Part XIII Supplemental Information**

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

| Return Reference                       | Explanation   |
|--|---|
| PART X, LINE 2:                        | DPA RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. MANAGEMENT HAS DETERMINED THAT DPA HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION. DPA IS NO LONGER SUBJECT TO AUDITS BY THE APPLICABLE TAXING JURISDICTIONS FOR THE PERIODS PRIOR TO 2021. |
| PART XI, LINE 2D - OTHER ADJUSTMENTS:  | RECLASS OF RENTAL EXPENSES TO PART VIII 157,108.  |
| PART XII, LINE 2D - OTHER ADJUSTMENTS: | RECLASS OF RENTAL EXPENSES TO PART VIII 157,108.  |

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

2023

Open to Public Inspection

# Statement of Activities Outside the United States

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
DRUG POLICY ALLIANCE

**Employer identification number**

52-1516692

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

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

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

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

| (a) Region  | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in the region | (d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region | (f) Total expenditures for and investments in the region |
|---|-------------------------------------|--|--|--|--|
| (1) EUROPE (INCLUDING ICELAND & GREENLAND)                  | 0                                   | 0  | GRANTMAKING  |  | 25,000   |
| (2)   |                                     |  |  |  |  |
| (3)   |                                     |  |  |  |  |
| (4)   |                                     |  |  |  |  |
| (5)   |                                     |  |  |  |  |
| (6)   |                                     |  |  |  |  |
| (7)   |                                     |  |  |  |  |
| (8)   |                                     |  |  |  |  |
| (9)   |                                     |  |  |  |  |
| (10)  |                                     |  |  |  |  |
| (11)  |                                     |  |  |  |  |
| (12)  |                                     |  |  |  |  |
| (13)  |                                     |  |  |  |  |
| (14)  |                                     |  |  |  |  |
| (15)  |                                     |  |  |  |  |
| (16)  |                                     |  |  |  |  |
| (17)  |                                     |  |  |  |  |
| <b>3a</b> Sub-total . . . . .                               | 0                                   | 0  |  |  | 25,000   |
| <b>b</b> Total from continuation sheets to Part I . . . . . |                                     |  |  |  | 0  |
| <b>c Totals</b> (add lines 3a and 3b)                       | 0                                   | 0  |  |  | 25,000   |

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

| <b>1</b> | <b>(a)</b> Name of organization | <b>(b)</b> IRS code section and EIN (if applicable) | <b>(c)</b> Region                      | <b>(d)</b> Purpose of grant   | <b>(e)</b> Amount of cash grant | <b>(f)</b> Manner of cash disbursement | <b>(g)</b> Amount of noncash assistance | <b>(h)</b> Description of noncash assistance | <b>(i)</b> Method of valuation (book, FMV, appraisal, other) |
|----------|---------------------------------|---|--|---|---------------------------------|--|---|--|--|
| (1)      |                                 |   | EUROPE (INCLUDING ICELAND & GREENLAND) | TO SUPPORT HRI'S WORK TO INVESTIGATE US INTERNATIONAL FUNDING FOR THE WAR ON DRUGS. | 25,000                          | WIRE                                   | 0                                       |  |  |
| (2)      |                                 |   |  |   |                                 |  |   |  |  |
| (3)      |                                 |   |  |   |                                 |  |   |  |  |
| (4)      |                                 |   |  |   |                                 |  |   |  |  |
| (5)      |                                 |   |  |   |                                 |  |   |  |  |
| (6)      |                                 |   |  |   |                                 |  |   |  |  |
| (7)      |                                 |   |  |   |                                 |  |   |  |  |
| (8)      |                                 |   |  |   |                                 |  |   |  |  |
| (9)      |                                 |   |  |   |                                 |  |   |  |  |
| (10)     |                                 |   |  |   |                                 |  |   |  |  |
| (11)     |                                 |   |  |   |                                 |  |   |  |  |
| (12)     |                                 |   |  |   |                                 |  |   |  |  |
| (13)     |                                 |   |  |   |                                 |  |   |  |  |
| (14)     |                                 |   |  |   |                                 |  |   |  |  |
| (15)     |                                 |   |  |   |                                 |  |   |  |  |
| (16)     |                                 |   |  |   |                                 |  |   |  |  |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 0

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

Part III can be duplicated if additional space is needed.

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

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . .  Yes  No



## Additional Data

**Software ID:**

**Software Version:**

**SCHEDULE G  
(Form 990)**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
DRUG POLICY ALLIANCE

Employer identification number

52-1516692

**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<br>THE AVALON CONSULTING GROUP INC<br>805 15TH STREET NW SUITE 700<br>WASHINGTON, DC 20005 | FUNDRAISING COUNSEL |  | No | 368,663                           | 335,938   | 32,725  |
| 2<br>UPHILL EDGE LLC<br>2062 OPAL DRIVE<br>EAGLE, MN 55122                                   | FUNDRAISING COUNSEL |  | No | 0                                 | 12,000  | -12,000   |
| 3  |                     |  |    |                                   |   |   |
| 4  |                     |  |    |                                   |   |   |
| 5  |                     |  |    |                                   |   |   |
| 6  |                     |  |    |                                   |   |   |
| 7  |                     |  |    |                                   |   |   |
| 8  |                     |  |    |                                   |   |   |
| 9  |                     |  |    |                                   |   |   |
| 10   |                     |  |    |                                   |   |   |
| <b>Total</b>   |                     |  |    | 368,663                           | 347,938   | 20,725  |

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

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

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

|  |   | (a)Event #1  | (b) Event #2 | (c)Other events | (d) Total events                |
|--|---|--------------|--------------|-----------------|---------------------------------|
|  |   | (event type) | (event type) | (total number)  | (add col. (a) through col. (c)) |
| Revenue  | <b>1</b> Gross receipts . . . . .   |              |              |                 |                                 |
|  | <b>2</b> Less: Contributions . . . . .  |              |              |                 |                                 |
|  | <b>3</b> Gross income (line 1 minus line 2) . . . . .                             |              |              |                 |                                 |
| Direct Expenses  | <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 . . . . .                                      |   |                  |  |
| Direct Expenses   | <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 _____ %..<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %..<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %..<br><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.

Table with 2 columns: Return Reference, Explanation. Row 1: SCHEDULE G, PART I, LINE 2B, COLUMN (V); THE AVALON CONSULTING GROUP, INC., WAS RETAINED FOR PROMOTION OF MAILING CAMPAIGNS THROUGHOUT THE YEAR. THE AGREEMENT PROVIDES FOR THE PAYMENT FOR SERVICES OF \$10,500 PER MONTH AS WELL AS OTHER COSTS AND FEES SET FORTH IN THE CONTRACT. UPHILL EDGE, LLC, WAS RETAINED FOR FUNDRAISING SUPPORT SERVICES TO DEVELOP, PRIORITIZE, AND MAINTAIN A BACKLOG OF SYSTEM REQUIREMENTS. THE AGREEMENT PROVIDES FOR THE PAYMENT FOR SERVICES AT A RATE OF \$100/HOUR.

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

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization  
DRUG POLICY ALLIANCE

**Employer identification number**  
52-1516692

**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.

| (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   |
|--|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|--|
| (1) VOICES OF COMMUNITY ACTIVISTS AND LEADERS (VOCAL-NY)<br>300 DOUGLASS STREET<br>BROOKLYN, NY 11217      | 13-4094385 | 501(C)(3)                       | 155,000                  | 0                                 |   |                                       | TO BUILD A UNIFIED STATEWIDE NETWORK OF HARM REDUCTION PROVIDERS ACROSS NEW YORK; BUILDER SPONSORSHIP.   |
| (2) ONPOINT NYC<br>104 EAST 126TH STREET<br>STE 1A<br>NEW YORK, NY 10035                                   | 20-8672015 | 501(C)(3)                       | 55,000                   | 0                                 |   |                                       | TO SUPPORT A CAMPAIGN TO LEGALIZE OVERDOSE PREVENTION CENTERS.   |
| (3) HIV EDUCATION AND PREVENTION PROJECT OF ALAMEDA COUNTY<br>5323 FOOTHILL BOULEVARD<br>OAKLAND, CA 94601 | 94-3205535 | 501(C)(3)                       | 40,000                   | 0                                 |   |                                       | TO SUPPORT NATIONAL BLACK HARM REDUCTION NETWORKS EFFORT TO BUILD COMMUNICATION, ADMINISTRATIVE, AND IT CAPACITY.  |
| (4) THE VOICES PROJECT<br>4800 ALPINE PLACE STE 12<br>LAS VEGAS, NV 89107                                  | 83-0895051 | 501(C)(3)                       | 30,000                   | 0                                 |   |                                       | TO FUND MOBILIZE RECOVERY'S SERIES UNITY IN ACTION: BRIDGING HARM REDUCTION AND RECOVERY COMMUNITIES; REFORM CONFERENCE GRANT.                               |
| (5) TRUTH PHARM<br>PO BOX 424<br>BINGHAMTON, NY 13902  | 81-0718278 | 501(C)(3)                       | 30,000                   | 0                                 |   |                                       | TO SUPPORT WORK ON THE TRAIL OF TRUTH AND OTHER PARENT ORGANIZING.   |
| (6) TURNING POINT<br>1500 GOLDEN VALLEY<br>MINNEAPOLIS, MN 55411   | 51-0164092 | 501(C)(3)                       | 30,000                   | 0                                 |   |                                       | TO SUPPORT AN OUTREACH/EDUCATION PROGRAM WITHIN TURNING POINT.   |
| (7) NATIONAL SURVIVORS UNION INC<br>1116 GROVE STREET<br>GREENSBORO, NC 24703                              | 87-4435672 | 501(C)(3)                       | 25,000                   | 0                                 |   |                                       | TO SUPPORT PRE-REFORM CONFERENCE STRATEGY MEETING, AND THE ATTENDANCE OF APPROX 40 DRUG USER REPRESENTATIVES.  |
| (8) SALVATION AND SOCIAL JUSTICE<br>34 PENNINGTON AVE<br>TRENTON, NJ 08618                                 | 83-1019858 | 501(C)(3)                       | 25,000                   | 0                                 |   |                                       | TO FUND EDUCATION INITIATIVE FOR THE BLACK FAITH COMMUNITY IN NEW JERSEY ABOUT DRUG DECRIMINALIZATION.   |
| (9) MISSISSIPPI HARM REDUCTION INITIATIVE<br>755 NORTH CONGRESS STREET<br>JACKSON, MS 39202                | 84-3640997 | 501(C)(3)                       | 20,000                   | 0                                 |   |                                       | TO HELP LAUNCH PROGRAMMING INITIATIVES AND CREATE A STREET TEAM ADVOCACY GROUP THAT WILL EDUCATE, TRAIN, AND CREATE SOCIAL AWARENESS AROUND DRUG USE STIGMA. |
| (10) NATIONAL COALITION FOR DRUG LEGALIZATION<br>22970 NEWCUT RD<br>CLARKSBURG, MD 20871                   | 83-2685104 | 501(C)(3)                       | 20,000                   | 0                                 |   |                                       | TO SUPPORT NATIONAL COALITION FOR DRUG LEGALIZATIONS COMMUNITY SERVICE AND PUBLIC EDUCATION WORK.  |
| (11) STEP BEYOND   | 88-3077803 | 501(C)(3)                       | 17,000                   | 0                                 |   |                                       | TO SUPPORT THE 10TH  |

|  |            |           |        |   |  |  |
|--|------------|-----------|--------|---|--|--|
| WOMEN AND GIRLS INC<br>267 W 126TH<br>NEW YORK, NY 10027                                       |            |           |        |   |  | ANNIVERSARY FREEHER<br>MARCH/RALLY 2024, A<br>NATIONAL MARCH AND<br>RALLY TO END THE<br>INCARCERATION OF<br>WOMEN AND GIRLS.   |
| (12) DOCTORS FOR DRUG<br>POLICY REFORM<br>712 H ST NE STE 1290<br>WASHINGTON, DC 20002         | 47-5335200 | 501(C)(3) | 15,000 | 0 |  | TO FUND WORK TO<br>ACTIVELY ENGAGE<br>CLINICIANS IN<br>ACHIEVING THE<br>DECRIMINALIZATION<br>OF ADDICTION.   |
| (13) OPENCOLLECTIVE<br>FOUNDATION<br>440 NORTH BARRANCA<br>AVENUE 3717<br>COVINA, CA 91723     | 81-4004928 | 501(C)(3) | 15,000 | 0 |  | TO SUPPORT BLACK<br>FAMILIES LOVE &<br>UNITES WORK TO BUILD<br>A REPARATIONS AND<br>HEALING FRAMEWORK<br>FOR FAMILIES<br>PUNISHED BY FAMILY<br>POLICING.   |
| (14) FUND FOR THE CITY<br>OF NEW YORK INC<br>121 6TH AVENUE 6TH<br>FLOOR<br>NEW YORK, NY 10013 | 13-2612524 | 501(C)(3) | 10,000 | 0 |  | TO SUPPORT<br>IMMIGRANT DEFENSE<br>PROJECTS WORK TO<br>CREATE/DISTRIBUTE<br>COMMUNITY-FACING<br>RESOURCES ABOUT<br>OPTIONS FOR REDUCED<br>FEDERAL CRIMINAL<br>SENTENCES AND<br>IMMIGRATION RELIEF<br>FOR PEOPLE WITH<br>CERTAIN NEW YORK<br>STATE DRUG<br>CONVICTIONS. |

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 14

**3** Enter total number of other organizations listed in the line 1 table 0

**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  |
|------------------|--|
| PART I, LINE 2:  | DPA PARTNERS CLOSELY WITH OTHER ORGANIZATIONS AND SEEKS TO BUILD THEIR CAPACITIES TO FURTHER OUR MUTUAL GOALS AND OBJECTIVES. THIS INCLUDES, ON OCCASION, FUNDING SUPPORT. PROGRAM STAFF WORKING IN SPECIFIC ISSUE OR GEOGRAPHIC AREAS SOLICIT FUNDING PROPOSALS FROM ALLIED ORGANIZATIONS. IN A PROCESS MANAGED BY A FULL-TIME STAFFER, WE CONSULT OTHER DPA STAFF WITH RELEVANT EXPERTISE, COMMUNITY LEADERS, AND OTHER EXTERNAL DRUG POLICY REFORMERS. AFTER A FAVORABLE REVIEW, THE PROGRAM STAFFER PRESENTS THE PROPOSAL AND THEIR FUNDING RECOMMENDATION TO DPA'S EXECUTIVE DIRECTOR FOR APPROVAL. DURING THE FUNDING PERIOD, DPA PROGRAM STAFF MAINTAINS CLOSE COMMUNICATION WITH FUNDED PARTNERS. AT THE END OF THE GRANT PERIOD, ORGANIZATIONS SUBMIT A FINAL NARRATIVE AND EXPENDITURE REPORT. |

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

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

**Compensation Information**

OMB No. 1545-0047

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

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

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
DRUG POLICY ALLIANCE

Employer identification number

52-1516692

**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 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>1a</b> |     |    |
| <b>1b</b> |     |    |
| <b>2</b>  |     |    |
| <b>4a</b> |     | No |
| <b>4b</b> |     | No |
| <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 |  |                         |                                 |   |
| <b>1</b> KASSANDRA FREDERIQUE<br>EXECUTIVE DIRECTOR                 | (i)  | 266,244   | 10,609                              | 162                                 | 27,612   | 19,274                  | 323,901                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>2</b> KIMBERLY THOMAS CHIEF<br>OPERATING OFFICER (THRU FEB 2024) | (i)  | 198,194   | 8,240                               | 774                                 | 21,081   | 54,789                  | 283,078                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>3</b> LINDSAY LASALLE<br>MANAGING DIRECTOR, POLICY               | (i)  | 171,175   | 7,334                               | 180                                 | 18,762   | 55,001                  | 252,452                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>4</b> BRIAN PACHECO<br>MANAGING DIRECTOR, COMMS & MKTING         | (i)  | 169,540   | 12,495                              | 162                                 | 17,299   | 30,259                  | 229,755                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>5</b> JULES NETHERLAND<br>MANAGING DIRECTOR, DRAE                | (i)  | 179,766   | 7,226                               | 774                                 | 18,486   | 19,815                  | 226,067                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>6</b> PAUL DANA<br>MANAGING DIRECTOR, DEV. & POL. STRAT          | (i)  | 188,545   | 0                                   | 135                                 | 0  | 34,119                  | 222,799                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| <b>7</b> THESHIA NAIDOO<br>MANAGING DIRECTOR, US FOREIGN POLICY     | (i)  | 168,647   | 6,592                               | 4,014                               | 16,865   | 4,889                   | 201,007                         | 0   |
|   | (ii) | 0   | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |
|   |      |   |                                     |                                     |  |                         |                                 |   |

**Part III Supplemental Information**

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

| Return Reference | Explanation   |
|------------------|---|
| PART I, LINE 7   | INDIVIDUALS RECEIVED A BOARD-APPROVED PERFORMANCE-BASED BONUS AS INCLUDED IN PART II, COLUMN (B)(II). THIS AMOUNT IS INCLUDED IN THEIR REPORTABLE COMPENSATION. |

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE O**  
**(Form 990)**

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

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**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 the latest information.**

Name of the organization  
DRUG POLICY ALLIANCE

**Employer identification number**

52-1516692

| Return Reference   | Explanation  |
|--|--|
| FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: | IT IS REALLY A WAR ON PEOPLE - BY DESIGN IT TARGETS THOSE WHO ARE BLACK, LATINE, INDIGENOUS, AND CASH-POOR. THIS MOMENT IS PIVOTAL. WE FACE THE INTERTWINED CRISES OF MASS CRIMINALIZATION AND AN ASTOUNDING RATE OF OVERDOSE DEATHS. THE MOVEMENTS FOR CRIMINAL LEGAL REFORM AND HARM REDUCTION HAVE MADE GREAT PROGRESS IN RECENT YEARS. BUT WE STILL NEED SUBSTANTIAL INVESTMENTS IN SYSTEMS OF CARE TO ADDRESS GENERATIONS OF RACISM AND NEGLECT. DPA HAS BEEN AT THE VANGUARD OF EVERY MAJOR POSITIVE EVOLUTION IN DRUG POLICY IN THE UNITED STATES IN THE PAST TWO DECADES. MANY OF OUR VICTORIES WERE THE FIRST OF THEIR KIND. HERE IS HOW OUR IMPACT EXCEEDS OUR SIZE: - LEADING CAMPAIGNS. WE DEVELOP AND RUN CAMPAIGNS BY CRAFTING POLICY PROPOSALS GROUNDED IN EVIDENCE, DEVELOPING POLITICAL AND COMMUNICATIONS STRATEGIES, EDUCATING AND PERSUADING POLICYMAKERS, BUILDING COALITIONS, AND MOBILIZING SUPPORTERS. - SUPPORTING GRASSROOTS LEADERSHIP. WE SUPPORT CAMPAIGNS LED BY OUR ALLIES, SHARING OUR EXPERTISE IN POLICY DRAFTING, DATA AND RESEARCH, POLITICAL STRATEGY AND ADVOCACY, AND MESSAGE DEVELOPMENT. - SHAPING THE CONVERSATION. WE COUNTER NARRATIVES THAT PERPETUATE HARM AND STIGMA AND PRODUCE CUTTING-EDGE ANALYSES IN PARTNERSHIP WITH RESEARCHERS TO EXPAND THE DRUG POLICY KNOWLEDGE BASE AND INFORM OUR AGENDA. - BUILDING THE MOVEMENT. WE SERVE AS THE CULTIVATOR AND CONVENER OF THE DRUG POLICY REFORM MOVEMENT, AND AS A CAPACITY-BUILDING HUB FOR OTHER JUSTICE MOVEMENTS WHOSE ISSUES INTERSECT WITH THE DRUG WAR. WE FORGE DEEP AND LASTING PARTNERSHIPS WITH ALLIED ORGANIZATIONS, AND SEEK TO BUILD POWER AMONG GROUPS ORGANIZING WITH PEOPLE WHO USE DRUGS AND THOSE MOST IMPACTED BY RACIST DRUG POLICIES. |
| FORM 990, PART VI, SECTION B, LINE 11B                           | DPA ENGAGES AN ACCOUNTING FIRM TO PREPARE THE FORM 990. OUR CHIEF OPERATING OFFICER PROVIDES A FIRST REVIEW WITH INPUT FROM OTHER STAFF, THEN THE BOARD OF DIRECTOR'S AUDIT & FINANCE COMMITTEE REVIEWS THE DRAFT AND DPA STAFF, WITH SUPPORT FROM THE ACCOUNTING FIRM, ANSWERS ANY QUESTIONS. AFTER FINALIZING, THE FINANCE & AUDIT COMMITTEE APPROVES THE 990 AND IT IS PRESENTED TO THE FULL BOARD BEFORE FILING, AFTER WHICH WE FILE THE DOCUMENT WITH THE IRS.  |
| FORM 990, PART VI, SECTION B, LINE 12C                           | DPA HAS A CONFLICT OF INTEREST POLICY THAT APPLIES TO BOARD MEMBERS AND OFFICERS. EACH BOARD MEMBER AND OFFICER MUST ANNUALLY SIGN AND SUBMIT TO THE EXECUTIVE DIRECTOR A STATEMENT DISCLOSING THEIR AWARENESS OF THE POLICY AND DISCLOSING ANY POTENTIAL CONFLICTS OF INTEREST. IF A POTENTIAL OR ACTUAL CONFLICT IS DISCLOSED AT ANY TIME, THE AUDIT & FINANCE COMMITTEE REVIEWS THE MATERIAL FACTS AND CIRCUMSTANCES. IF IT IS ESTABLISHED THAT AN ACTUAL CONFLICT EXISTS, THE INDIVIDUAL WILL BE NOTIFIED IMMEDIATELY AND WILL NOT BE ALLOWED TO VOTE OR BE A PART OF ANY DISCUSSIONS ABOUT ANY SUCH TRANSACTIONS THAT HAVE TO DO WITH THE CONFLICT UNTIL THE CONFLICT IS RESOLVED. AT THE REQUEST OF THE AUDIT & FINANCE COMMITTEE, THE INTERESTED PERSON MAY PROVIDE INFORMATION REGARDING THE TRANSACTION PRIOR TO THE DELIBERATIONS OF THE BOARD. ANY DISCUSSION REGARDING THE CONFLICT OF INTEREST TRANSACTION IS DOCUMENTED IN THE MINUTES OF THE BOARD MEETINGS, REFLECTING THE CONFLICT OF INTEREST THAT WAS DISCLOSED, THE NAME OF THE INTERESTED PERSON, AND THE FINAL DETERMINATION AND DECISION.   |
| FORM 990, PART VI, SECTION B, LINE 15A                           | THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES THE COMPENSATION OF THE EXECUTIVE DIRECTOR BASED ON HER BACKGROUND AND EXPERIENCE, EDUCATION AND TRAINING, AND COMPETENCIES. IN DETERMINING THE EXECUTIVE DIRECTOR'S COMPENSATION, THE EXECUTIVE COMMITTEE CONSULTED AVAILABLE COMPENSATION SURVEYS, INCLUDING THOSE PUBLISHED BY NONPROFIT NEW YORK AND THE NEW YORK COUNCIL OF NONPROFITS AND WORKS WITH QUATT ASSOCIATES TO PRODUCE AN EXECUTIVE DIRECTOR COMPENSATION ANALYSIS FOR THE BOARD'S REVIEW. THE COMPENSATION DECISION IS DOCUMENTED IN THE RECORDS OF THE ORGANIZATION. THIS PROCESS WAS LAST COMPLETED IN FISCAL YEAR 2024.   |
| FORM 990, PART VI, SECTION C, LINE 19                            | DPA'S FORM 990 AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE, AS WELL AS GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES. THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.   |
| FORM 990, PART XII, LINE 2C:                                     | DPA HAS AN AUDIT & FINANCE COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT. THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.   |

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
DRUG POLICY ALLIANCE

Employer identification number  
52-1516692

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

| (a)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>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)<br>Name, address, and EIN of related organization   | (b)<br>Primary activity   | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|---|---|--|----------------------------|---|----------------------------------|--|----|
|   |   |  |                            |   |                                  | Yes  | No |
| (1) DRUG POLICY ACTION<br>131 WEST 33RD STREET 15TH FLOOR<br><br>NEW YORK, NY 10001<br>52-1951197 | PROMOTING SOCIAL WELFARE AND TO ADVOCATE FOR DRUG POLICY REFORM | DC   | 501(C)(4)                  |   | DRUG POLICY ALLIANCE             | 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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income(related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>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> | Yes |    |
| <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> | Yes |    |
|           |     |    |
| <b>1k</b> |     | No |
| <b>1l</b> | Yes |    |
| <b>1m</b> |     | No |
| <b>1n</b> | Yes |    |
| <b>1o</b> | Yes |    |
|           |     |    |
| <b>1p</b> |     | No |
| <b>1q</b> | Yes |    |
|           |     |    |
| <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)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| <b>(1)</b> DRUG POLICY ACTION       | C                             | 860,000                | COST   |
| <b>(2)</b> DRUG POLICY ACTION       | Q                             | 128,068                | COST   |
|                                     |                               |                        |  |
|                                     |                               |                        |  |
|                                     |                               |                        |  |
|                                     |                               |                        |  |



**Part VII Supplemental Information**

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

Return Reference

Explanation

Schedule R (Form 990) 2023

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