

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2021

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation.) 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.

Open to Public Inspection

Form 990 Department of the Treasury Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 01-01-2021, and ending 12-31-2021

Form 990 header section containing organization name (SIERRA CLUB), address (2101 WEBSTER STREET 1300, OAKLAND, CA 94612), EIN (94-1153307), and principal officer (LOREN BLACKFORD).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, and financial data for 2021 and 2020.

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.

Signature block for ADRIENNE FRAZIER, Assistant Treasurer, dated 2022-11-15.

Paid Preparer Use Only section for HOOD & STRONG LLP, including firm name, address, and EIN.

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:

SEE SCHEDULE O.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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

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

4a (Code:) (Expenses \$ **76,841,510** including grants of \$ **1,057,854**) (Revenue \$ **749,100**)
SEE SCHEDULE O.

4b (Code:) (Expenses \$ **26,873,200** including grants of \$ **0**) (Revenue \$ **0**)
MEMBERSHIP: SUPPORT AND FUNDING OF 63 VOLUNTEER LED CHAPTERS AND APPROXIMATELY 361 GROUPS, AND THE DEVELOPMENT OF A BROAD-BASED VOLUNTEER MEMBERSHIP.

4c (Code:) (Expenses \$ **24,763,831** including grants of \$ **0**) (Revenue \$ **2,874,880**)
INFORMATION AND EDUCATION: CALENDAR & ONLINE STORE, SIERRA (THE ORGANIZATION'S MAGAZINE), COMMUNICATIONS GROUP INCLUDES PRINT AND NON-PRINT MEDIA ACTIVITIES AND DIGITAL STRATEGIES (MISSION IS TO ALIGN THE ONLINE ACTIVITIES AND TECHNOLOGICAL INVESTMENTS WITH THE BROADER STRATEGY AND SUCCESS OF THE ORGANIZATION).SIERRA MAGAZINE: PUBLISHED 5 ISSUES PER YEAR WITH AN AVERAGE PRINT RUN IN EXCESS OF 600,000 MAGAZINES.CALENDAR & ONLINE STORE: OFFERED SIERRA CLUB BRANDED MERCHANDISE ABOUT NATURE OR THE ENVIRONMENT FOR SALE DIRECTLY TO THE PUBLIC AND OTHER RESELLERS.

(Code:) (Expenses \$ **5,062,367** including grants of \$ **0**) (Revenue \$ **2,090,353**)
OUTDOOR ACTIVITIES INCLUDES NATIONAL, INTERNATIONAL AND INSPIRING CONNECTIONS OUTDOORS PROGRAMS. SIERRA CLUB REOPENED SOME ACTIVITIES IN JULY 2021 WITH THE GOAL TO RAMP UP THE NUMBER OF OFFERINGS. FROM JULY 1, 2021 TO DECEMBER 3, 2021 THE NATIONAL OUTINGS PROGRAM RAN 113 DOMESTIC TRIPS AND 3 INTERNATIONAL TRIPS WITH 1,183 PARTICIPANTS TOTAL; THE INSPIRING CONNECTIONS OUTDOORS INCLUDED 64 TRIPS WITH 924 YOUTH AND ADULT PARTICIPANTS; LOCAL CHAPTERS AND GROUPS ORGANIZED ABOUT 2,000 OUTINGS WITH APPROXIMATELY 30,000 PARTICIPANTS. THE MILITARY OUTDOORS PROGRAM NUMBERS ARE INCLUDED IN THE LOCAL OUTINGS.CHAPTER ALLOCATIONS: TO SUPPORT ACTIVITIES OF LOCAL CHAPTERS.

4d Other program services (Describe in Schedule O.)
(Expenses \$ **5,062,367** including grants of \$ **0**) (Revenue \$ **2,090,353**)

4e **Total program service expenses** **133,540,908**

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. Each row has a corresponding 'Yes' and 'No' checkbox column.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, response boxes (e.g., 2a, 2b, 3a), and Yes/No/Amount columns. Row 2a shows '1,022' in the response box. Row 17 includes a 'Note' about Form 6069.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

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... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of 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... 7b Are any governance decisions reserved to members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions... 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?

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? 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? 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 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

- 17 List the states with which a copy of this Form 990 is required to be filed: AL, AR, CA, FL, GA, HI, IL, KS, KY, LA, MD, MA, MN, MS, NH, NJ, NY, NC, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI
- 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ADRIENNE FRAZIER 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 (415) 977-5500

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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RAMON CRUZ PRESIDENT	60.00 0.01	X		X				64,000	0	0
(2) JEREMY PATRICK MURPHY VICE PRESIDENT (EFF 5/16/21)	25.00 0.01	X		X				31,200	0	0
(3) ROSS MACFARLANE VICE PRESIDENT	40.00 0.01	X		X				0	0	0
(4) RITA HARRIS SECRETARY (EFF 5/16/21)	15.00 0.01	X		X				0	0	0
(5) NATALIE LUCAS SECRETARY (THRU 5/15/21)/ DIRECTOR	15.00 0.01	X		X				8,650	0	0
(6) DAVID SCOTT DIRECTOR	5.00 0.01	X						0	0	0
(7) MIKE O'BRIEN TREASURER	25.00 0.01	X		X				0	0	0
(8) DEBBIE HEATON FIFTH OFFICER(THRU 5/15/21)/OFFICER	7.00 0.01	X		X				0	0	0
(9) OLIVER BERNSTEIN DIRECTOR	6.00 0.01	X						0	0	0
(10) ANTONIO FULLER DIRECTOR	6.00 0.01	X						0	0	0
(11) CHAD HANSON DIRECTOR	15.00 0.01	X						0	0	0
(12) AARON MAIR DIRECTOR	10.00 0.01	X						0	0	0
(13) BRIAN GOMEZ DIRECTOR	5.00 5.00	X						0	0	0
(14) MEGHAN SAHLI-WELLS DIRECTOR	5.00 5.00	X						0	0	0
(15) MARION KLAUS DIRECTOR	18.00 0.01	X						0	0	0
(16) KATHRYN ANSJE MILLER DIRECTOR (THRU 5/15/21)	10.00 0.01	X						0	0	0
(17) MARGRETE STRAND RANGNES DIRECTOR (THRU 5/15/21)	4.00 0.01	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHAEL BRUNE EXECUTIVE DIRECTOR (THRU 12/31/21)	50.00 0.00			X				497,084	0	55,040
(19) JENNIFER TRAHAN CHIEF OPERAT. OFFICER (THRU 12/1/21)	50.00 0.00			X				240,897	0	43,766
(20) ADRIENNE FRAZIER ASST TREASURER/ACT CHIEF FIN OFFIC	50.00 0.01			X				210,920	0	24,352
(21) PHILIP EAGER GENERAL COUNSEL (THRU 5/1/21)	50.00 0.00			X				188,241	0	22,261
(22) JULIETTE HIRT ACTING GENERAL COUNSEL	50.00 0.00			X				185,048	0	17,022
(23) PEIFENG WU SR. DIR ADVANCEMENT FINANCE & ADMIN	50.00 0.00			X				146,400	0	35,476
(24) ROBERT CUTLER ASSISTANT TREASURER	2.00 0.00			X				0	0	0
(25) DAN CHU ACTING EXECUTIVE DIRECTOR	25.00 0.00			X				53,517	0	4,818
(26) EVA HERNANDEZ-SIMMONS MANAGING DIRECTOR	50.00 0.00				X			258,550	0	52,217
(27) LUCY MAYO DEPUTY EXECUTIVE DIRECTOR	50.00 0.00				X			248,104	0	11,537
(28) MICHAEL BOSSE NATIONAL PROGRAM DIRECTOR	50.00 0.00				X			226,299	0	25,879
(29) HOP HOPKINS DIR OF ORGANIZATIONAL TRANSFORMATION	50.00 0.00				X			224,356	0	42,698
(30) PATRICK GALLAGHER LEGAL DIRECTOR (THRU 5/1/21)	50.00 0.00				X			224,100	0	30,033
(31) JESSE SIMONS NATIONAL PROGRAM DIR (THRU 3/15/21)	50.00 0.00				X			219,121	0	24,606
(32) KATRINA BERNARD INTERIM HUMAN RESOURCES DIRECTOR	50.00 0.00				X			209,998	0	32,159
(33) MAGGIE KASH CHIEF OF COMM (THRU 10/1/21)	50.00 0.00					X		287,768	0	23,860
(34) DEEPA KUNAPULI DIRECTOR OF DIGITAL STRATEGIES	50.00 0.00					X		230,155	0	16,855
(35) BYRON RAMOS-GUDIOL NATIONAL DIR OF GRASSROOTS	50.00 0.00					X		223,966	0	16,134
(36) JOANNE SPALDING DEPUTY LEGAL DIRECTOR	50.00 0.00					X		219,137	0	18,058
(37) SCOTT ELKINS DIR OF VOL/LEADER ENG (THRU 10/25/21)	50.00 0.00					X		217,377	0	24,864
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								4,414,888	0	521,635

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **200**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	Yes	

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MARKETEAM LLC 1200 ABERNATHY RD NE STE 400 ATLANTA, GA 30328	MARKETING	1,582,565
SYNAPSE ENERGY ECONOMICS INC 485 MASSACHUSETTS AVE STE 2 CAMBRIDGE, MA 02139	ECONOMIC TECHNICAL EXPERT	792,498
MAIL SERVICES LLC PO BOX 9260 DES MOINES, IA 503069202	PRINTING & MAILING	661,995
PRODEGE INTERNATIONAL HOLDINGS LLC DEPT LA 24252 PASADENA, CA 911854252	DIGITAL MARKETING	590,775
SD&A TELESERVICES INC 5757 WEST CENTURY BLVD STE 300 LOS ANGELES, CA 90045	TELEMARKETING	536,500

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 47

Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Amt Similar Amounts				
1a Federated campaigns		1a		
b Membership dues		1b	20,807,400	
c Fundraising events		1c	1,869	
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	128,060,280	
g Noncash contributions included in lines 1a - 1f:\$		1g	1,295,311	
h Total. Add lines 1a-1f				148,869,549

Program Service Revenue		Business Code				
			(A)	(B)		
2a OUTING & LODGING		900099	2,090,353	2,090,353		
b OTHER PROGRAM SERV REV		900099	1,574,086	1,574,086		
c PUBLICATION INCOME		541800	291,323		109	291,214
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			3,955,762			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,137,200			1,137,200	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		487,375			487,375	
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	23,487,864			
	b Less: cost or other basis and sales expenses			27,601,747			
	c Gain or (loss)			-4,113,883			
	d Net gain or (loss)			-4,113,883			-4,113,883
	8a Gross income from fundraising events (not including \$ 1,869 of contributions reported on line 1c). See Part IV, line 18			0			
	b Less: direct expenses			1,500			
	c Net income or (loss) from fundraising events			-1,500			-1,500
	9a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances			1,642,860			
	b Less: cost of goods sold			633,592			
	c Net income or (loss) from sales of inventory			1,009,268	1,009,268		
Miscellaneous Revenue	Business Code						
11a LITIGATION AWARD FEES	541100		749,100	749,100			
b SUBSCRIPTIONS	900099		203	203			
c							
d All other revenue							
e Total. Add lines 11a-11d			749,303				
12 Total revenue. See instructions			152,093,074	5,423,010	109	-2,199,594	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,051,854	1,051,854		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	6,000	6,000		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,658,347	1,863,303	1,422,671	372,373
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	74,942,581	65,381,160	4,101,756	5,459,665
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,798,549	2,394,207	196,695	207,647
9 Other employee benefits	8,975,752	7,678,912	630,856	665,984
10 Payroll taxes	5,853,671	5,007,918	411,422	434,331
11 Fees for services (non-employees):				
a Management				
b Legal	5,714,200	5,457,900	206,800	49,500
c Accounting	345,641		345,641	
d Lobbying	600,929	600,929		
e Professional fundraising services. See Part IV, line 17	1,418,916			1,418,916
f Investment management fees	237,200		237,200	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	20,916,061	15,902,179	1,970,974	3,042,908
12 Advertising and promotion	3,042,300	2,611,400	4,100	426,800
13 Office expenses	7,872,400	5,512,500	260,500	2,099,400
14 Information technology	1,339,749	1,284,449	39,200	16,100
15 Royalties	402,100	400,300		1,800
16 Occupancy	5,427,251	3,872,051	1,209,200	346,000
17 Travel	840,800	585,000	239,500	16,300
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,056,900	854,200	124,200	78,500
23 Insurance	1,383,600	907,900	430,000	45,700
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING & PUBLICATION	8,258,700	6,682,700	144,000	1,432,000
b MEMBERSHIP	1,256,152	1,256,152		
c SIERRA CGS	803,408	743,308	100	60,000
d LODGE/OUTING FIELD EXP	361,000	361,000		
e All other expenses	-7,004,814	3,125,586	255,000	-10,385,400
25 Total functional expenses. Add lines 1 through 24e	151,559,247	133,540,908	12,229,815	5,788,524
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing		1	
	2 Savings and temporary cash investments	61,986,328	2	66,688,169
	3 Pledges and grants receivable, net	11,736,800	3	15,164,700
	4 Accounts receivable, net	7,824,694	4	4,235,100
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	117,600	8	107,419
	9 Prepaid expenses and deferred charges	4,278,700	9	4,653,200
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 18,756,000		
	b Less: accumulated depreciation	10b 13,179,500	4,171,100	10c 5,576,500
	11 Investments—publicly traded securities	21,966,600	11	29,299,500
	12 Investments—other securities. See Part IV, line 11	17,592,900	12	18,517,200
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	209,300	15	238,481
16 Total assets: Add lines 1 through 15 (must equal line 33)	129,884,022	16	144,480,269	
Liabilities	17 Accounts payable and accrued expenses	21,556,000	17	19,085,400
	18 Grants payable		18	
	19 Deferred revenue	267,370	19	1,924,599
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	27,923,600	25	21,909,000
	26 Total liabilities. Add lines 17 through 25	49,746,970	26	42,918,999
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	35,521,645	27	51,749,645
	28 Net assets with donor restrictions	44,615,407	28	49,811,625
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	80,137,052	32	101,561,270
	33 Total liabilities and net assets/fund balances	129,884,022	33	144,480,269

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	152,093,074
2	Total expenses (must equal Part IX, column (A), line 25)	2	151,559,247
3	Revenue less expenses. Subtract line 2 from line 1	3	533,827
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	80,137,052
5	Net unrealized gains (losses) on investments	5	11,813,583
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	9,076,808
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	101,561,270

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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 SIERRA CLUB	Employer identification number 94-1153307
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$ 1,642,683
3	Volunteer hours for political campaign activities. See instructions	4,434

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

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

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$	1,564
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	182,000
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....	\$	183,564
4	Did the filing organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) SIERRA CLUB INDEPENDENT ACTION	2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612	27-2585981	165,000	
(2) MISSISSIPPI SIERRA CLUB PAC	921 N CONGRESS STREET JACKSON, MS 39202	45-4833193	15,000	
(3) TENNESSEE SIERRA CLUB POLITICAL COMMITTEE	500 PARAGON MILLS RD G2 NASHVILLE, TN 372113734	85-0756815	2,000	
4				
5				
6				

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align:left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align:left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
PART I-A, LINE 1:	SIERRA CLUB PROVIDES ADMINISTRATIVE AND FUNDRAISING SUPPORT TO ITS SEPARATE SEGREGATED FUNDS (SIERRA CLUB POLITICAL COMMITTEE AND SIERRA CLUB VOTER EDUCATION FUND AND STATE POLITICAL ORGANIZATIONS) AND COMMUNICATES WITH ITS MEMBERS AND OTHERS ABOUT CANDIDATES, INCLUDING EXPRESSLY ADVOCATING FOR THEIR ELECTION OR DEFEAT, AS PERMITTED UNDER FEDERAL AND STATE LAW.

Additional Data

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2021

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 SIERRA CLUB

Employer identification number

94-1153307

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 regarding donor informed status.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Year. Rows include purpose(s) of conservation easements, total number, acreage, and number of easements on historic structures, and questions about monitoring and reporting.

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.

Table with 2 columns: Description, Amount. Rows include questions about reporting art and historical treasures for public service and financial gain.

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	37,048,700	33,479,500	28,888,800	31,039,200	28,027,100
b Contributions	1,348,100	1,107,300	1,083,300	1,016,700	1,289,400
c Net investment earnings, gains, and losses	6,351,800	3,961,900	4,257,400	-1,748,100	3,077,700
d Grants or scholarships					
e Other expenditures for facilities and programs	1,650,000	1,500,000	750,000	1,419,000	1,355,000
f Administrative expenses					
g End of year balance	43,098,600	37,048,700	33,479,500	28,888,800	31,039,200

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0 %
 - b** Permanent endowment ▶ 100.000 %
 - c** Term endowment ▶ 0 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | No | No |
| (ii) Related organizations | No | No |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,700		2,700
b Buildings		723,320	689,190	34,130
c Leasehold improvements		11,360,080	6,093,522	5,266,558
d Equipment		6,669,900	6,396,788	273,112
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				5,576,500

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) PARTNERSHIP INVESTMENTS	17,980,000	F
(B) PRIVATE EQUITY	537,200	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	18,517,200	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	21,909,000

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	175,796,200
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	11,813,583	
b	Donated services and use of facilities	2b	42,200	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	11,847,343	
e	Add lines 2a through 2d	2e	23,703,126	
3	Subtract line 2e from line 1	3	152,093,074	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	152,093,074	

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

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

1	Total expenses and losses per audited financial statements		1	154,139,800
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	42,200	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	2,538,353	
e	Add lines 2a through 2d	2e	2,580,553	
3	Subtract line 2e from line 1	3	151,559,247	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	151,559,247	

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 III, LINE 1A:	THE CLUB DOES NOT CAPITALIZE DONATED PAINTINGS, PHOTOGRAPHS, AND RARE BOOKS, AS THESE ITEMS ARE HELD FOR PUBLIC EXHIBITION, EDUCATION, OR RESEARCH IN FURTHERANCE OF PUBLIC SERVICE AND ARE PROTECTED AND CARED FOR BY THE CLUB THROUGHOUT THE LIFE OF THE ASSETS. AUDITED FINANCIAL STATEMENTS, FOOTNOTE 1.
PART III, LINE 4:	THE SIERRA CLUB'S FINE ART AND LIBRARY COLLECTIONS SERVE AS REFERENCE MATERIALS FOR CLUB STAFF, MEMBERS, AND PUBLIC RESEARCHERS. THEY PROVIDE AN EDUCATIONAL RESOURCE ABOUT THE HISTORY OF THE SIERRA CLUB AS WELL AS ENVIRONMENTAL AND MOUNTAINEERING HISTORY, AND CURRENT ENVIRONMENTAL TOPICS.
PART V, LINE 4:	THE CLUB'S ENDOWMENT CONSISTS OF A LIFE MEMBER FUND AND A DONOR-RESTRICTED FUND ESTABLISHED TO FURTHER THE MISSION OF THE CLUB. THE ORGANIZATION'S OBJECTIVE IS TO MAINTAIN THE FAIR VALUE OF THE ENDOWMENT ASSETS HELD IN PERPETUITY AS WELL AS TO PROVIDE ADDITIONAL REAL GROWTH THROUGH NEW GIFTS AND INVESTMENT RETURN IN ACCORDANCE WITH CUPMIFA REQUIREMENTS.
PART X, LINE 2:	BASED ON RECOGNITION BY THE INTERNAL REVENUE SERVICE AND CALIFORNIA FRANCHISE TAX BOARD, THE CLUB'S RELATED SOURCES OF REVENUE ARE EXEMPT FROM FEDERAL INCOME AND CALIFORNIA FRANCHISE TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(4) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701F, RESPECTIVELY. HOWEVER, THE CLUB IS SUBJECT TO INCOME TAX ON ITS UNRELATED BUSINESS INCOME AND CERTAIN POLITICAL ACTIVITIES, OF WHICH THERE WAS \$35,000 AND \$1,053,100, RESPECTIVELY, FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020. AS REQUIRED BY U.S. GAAP, THE CLUB HAS IDENTIFIED AND EVALUATED ITS SIGNIFICANT TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAIN OPEN AND DETERMINED THERE IS NO MATERIAL UNRECOGNIZED TAX BENEFIT OR LIABILITY TO BE RECORDED.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 10,444,400. SEGREGATED FUND ELIMINATIONS 767,851. RECLASS COST OF GOODS SOLD TO REVENUE 633,592. RECLASS FUNDRAISING EXPENSES TO REVENUE 1,500.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 10,444,400. SEGREGATED FUND ELIMINATIONS 607,061. RECLASS COST OF GOODS SOLD TO REVENUE 633,592. CHANGE IN VALUE OF PENSION PLAN -9,148,200. RECLASS FUNDRAISING EXPENSES TO REVENUE 1,500.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2021

**Open to Public
Inspection**

▶ **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 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
SIERRA CLUB

Employer identification number
94-1153307

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

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 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)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	0			0
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			0

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)		SUB-SAHARAN AFRICA	SUPPORT OMAR ELMAWI TO TRAVEL FROM NAIROBI, KENYA TO GLASGOW, UK TO ATTEND 2021 UN CLIMATE CHANGE CONFERENCE.	6,000	WIRE TRANSFER	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.

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

Part IV Foreign Forms

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

Additional Data

Software ID:

Software Version:

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

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 <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 MARKETEAM 600 NORTH PARK TOWN CENTER STE 400 ATLANTA, GA 30328	DIRECT MAIL		No	14,935,636	1,629,085	13,306,551
2 SD&A TELESERVICES INC 5757 W CENTURY BLVD SUITE 300 LOS ANGELES, CA 90045	TELEMARKETING		No	1,985,093	536,798	1,448,295
3 TELEFUND INC 328 S JEFFERSON ST SUITE 620 CHICAGO, IL 60661	TELEMARKETING		No	1,505,227	323,066	1,182,161
4 GORDON & SCHWENKMEYER INC 20300 S VERMONT AVE SUITE 210 TORRANCE, CA 90502	TELEMARKETING		No	202,753	186,120	16,633
5						
6						
7						
8						
9						
10						
Total				18,628,709	2,675,069	15,953,640

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

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

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

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

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶ -----

Address ▶ -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

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

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

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

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

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

Instructions.

Return Reference

Explanation

Department of the Treasury Internal Revenue Service Name of the organization SIERRA CLUB Employer identification number 94-1153307

Part I General Information on Grants and Assistance

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

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

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Rows include organizations like AMERICAN WIND WILDLIFE INSTITUTE, APRODEC INC, CENTRO ECOTURISTICO DEL ESTE, etc.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 54

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

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:	PROJECT MANAGERS WORK WITH FIELD STAFF TO MONITOR THE USE OF FUNDS THAT ARE GRANTED LOCALLY IN THE FIELD. OUR GRANT AGREEMENTS REQUIRE THAT THE GRANTEE EITHER PROVIDE DOCUMENTATION OF WORK AND RELATED GRANT EXPENSES OR AGREE TO BE AUDITED.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

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

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
SIERRA CLUB

Employer identification number

94-1153307

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

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

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

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

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MICHAEL BRUNE EXECUTIVE DIRECTOR (THRU 12/31/21)	(i)	341,084	0	156,000	31,200	23,840	552,124	0
	(ii)	0	0	0	0	0	0	0
2 MAGGIE KASH CHIEF OF COMM (THRU 10/1/21)	(i)	208,153	0	79,615	21,707	2,153	311,628	0
	(ii)	0	0	0	0	0	0	0
3 EVA HERNANDEZ-SIMMONS MANAGING DIRECTOR	(i)	258,550	0	0	29,810	22,407	310,767	0
	(ii)	0	0	0	0	0	0	0
4 JENNIFER TRAHAN CHIEF OPERAT. OFFICER (THRU 12/1/21)	(i)	182,526	0	58,371	20,526	23,240	284,663	0
	(ii)	0	0	0	0	0	0	0
5 HOP HOPKINS DIR OF ORGANIZATIONAL TRANSFORMATION	(i)	224,356	0	0	18,209	24,489	267,054	0
	(ii)	0	0	0	0	0	0	0
6 LUCY MAYO DEPUTY EXECUTIVE DIRECTOR	(i)	248,104	0	0	7,092	4,445	259,641	0
	(ii)	0	0	0	0	0	0	0
7 PATRICK GALLAGHER LEGAL DIRECTOR (THRU 5/1/21)	(i)	107,850	0	116,250	17,631	12,402	254,133	0
	(ii)	0	0	0	0	0	0	0
8 MICHAEL BOSSE NATIONAL PROGRAM DIRECTOR	(i)	226,299	0	0	22,920	2,959	252,178	0
	(ii)	0	0	0	0	0	0	0
9 DEEPA KUNAPULI DIRECTOR OF DIGITAL STRATEGIES	(i)	230,155	0	0	4,600	12,255	247,010	0
	(ii)	0	0	0	0	0	0	0
10 JESSE SIMONS NATIONAL PROGRAM DIR (THRU 3/15/21)	(i)	83,929	0	135,192	16,675	7,931	243,727	0
	(ii)	0	0	0	0	0	0	0
11 SCOTT ELKINS DIR OF VOL/LEADER ENG (THRU 10/25/21)	(i)	217,377	0	0	13,160	11,704	242,241	0
	(ii)	0	0	0	0	0	0	0
12 KATRINA BERNARD INTERIM HUMAN RESOURCES DIRECTOR	(i)	209,998	0	0	12,533	19,626	242,157	0
	(ii)	0	0	0	0	0	0	0
13 BYRON RAMOS-GUDIEL NATIONAL DIR OF GRASSROOTS	(i)	223,966	0	0	14,109	2,025	240,100	0
	(ii)	0	0	0	0	0	0	0
14 JOANNE SPALDING DEPUTY LEGAL DIRECTOR	(i)	219,137	0	0	15,420	2,638	237,195	0
	(ii)	0	0	0	0	0	0	0
15 ADRIENNE FRAZIER ASST TREASURER/ACT CHIEF FIN OFFIC	(i)	210,920	0	0	22,434	1,918	235,272	0
	(ii)	0	0	0	0	0	0	0
16 PHILIP EAGER GENERAL COUNSEL (THRU 5/1/21)	(i)	98,091	0	90,150	15,358	6,903	210,502	0
	(ii)	0	0	0	0	0	0	0
17 JULIETTE HIRT ACTING GENERAL COUNSEL	(i)	185,048	0	0	15,753	1,269	202,070	0
	(ii)	0	0	0	0	0	0	0
18 PEIFENG WU SR. DIR ADVANCEMENT FINANCE & ADMIN	(i)	146,400	0	0	14,414	21,062	181,876	0
	(ii)	0	0	0	0	0	0	0
19 DAN CHU ACTING EXECUTIVE DIRECTOR	(i)	53,517	0	0	0	4,818	58,335	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 4A	MICHAEL BRUNE, EXECUTIVE DIRECTOR, RECEIVED A \$156,000 SEVERANCE PAYMENT. JENNIFER TRAHAN, CHIEF OPERATING OFFICER, RECEIVED A \$58,371 SEVERANCE PAYMENT. PHIL EAGER, GENERAL COUNSEL, RECEIVED A \$90,150 SEVERANCE PAYMENT. JESSE SIMONS, NATIONAL PROGRAM DIRECTOR, RECEIVED A \$135,192 SEVERANCE PAYMENT. PATRICK GALLAGHER, LEGAL DIRECTOR, RECEIVED A \$116,250 SEVERANCE PAYMENT. MAGGIE KASH, CHIEF OF COMMUNICATIONS, RECEIVED A \$79,615 SEVERANCE PAYMENT.
SCHEDULE J, PART II:	SIERRA CLUB ENTERED INTO A RESOURCE SHARING AGREEMENT WITH SIERRA CLUB FOUNDATION, AN UNRELATED ORGANIZATION, EFFECTIVE AUGUST 13, 2021. ACCORDING TO THE AGREEMENT DAN CHU, ACTING EXECUTIVE DIRECTOR, SHARED HIS TIME BETWEEN THE CLUB AND THE FOUNDATION. SIERRA CLUB REIMBURSED THE FOUNDATION FOR ITS SHARE OF PERSONNEL COSTS AND OVERHEAD COSTS PAID BY THE FOUNDATION ON A QUARTERLY OR MORE FREQUENT BASIS. DURING CALENDAR YEAR 2021, \$58,335 OF DAN CHU'S COMPENSATION REPORTED ON PART VII AND SCHEDULE J OF THIS FORM 990 WAS FOR SERVICES PERFORMED FOR SIERRA CLUB.

Additional Data

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Software ID:

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Noncash Contributions

2021

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
SIERRA CLUB

Employer identification number

94-1153307

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	51	1,295,311	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

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

	Yes	No
30a		No
31	Yes	
32a	Yes	
33		

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

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

Return Reference	Explanation
PART I, COLUMN (B):	THIS COLUMN REFLECTS THE NUMBER OF ITEMS DONATED.
PART I, LINE 32B:	THE SIERRA CLUB MAY RETAIN QUALIFIED BROKERS FOR THE SALE OF PROPERTY RECEIVED BY THE ORGANIZATION AS GIFTS.

Additional Data

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Software ID:

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

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

▶ Attach to Form 990 or 990-EZ.

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

2021**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
SIERRA CLUB

Employer identification number

94-1153307

Return Reference	Explanation
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	<p>AT THE SIERRA CLUB, WE BELIEVE IN THE POWER OF TOGETHERNESS. TOGETHER, WE REMAIN COMMITTED TO THE FIGHT FOR A HEALTHY CLIMATE BUILT ON A FOUNDATION OF ENVIRONMENTAL, RACIAL, ECONOMIC, AND GENDER JUSTICE - A FUTURE WHERE ALL PEOPLE BENEFIT FROM A HEALTHY, THRIVING PLANET AND A DIRECT CONNECTION TO NATURE. AS THE CLIMATE CRISIS AND DEEPLY ENTRENCHED SYSTEMIC RACISM ALL FUEL INEQUITY, WE WILL CONTINUE TO FIGHT FOR A BOLD, TRANSFORMATIONAL AGENDA THAT RECOGNIZES THE INTERCONNECTEDNESS BETWEEN OUR PLANET, OUR HUMANITY, AND OUR DEMOCRACY. BY RECOGNIZING THAT OUR DESTINIES ARE TIED, WE CONTINUE TO NAME THAT ALL THINGS ARE FUNDAMENTALLY CONNECTED, AND THE OVERLAP BETWEEN ECOLOGY, RACE, GENDER, AND REPRESENTATIVE GOVERNMENT WILL MOVE TO EITHER ADVANCE OUR COLLECTIVE HUMANITY OR TO OPPRESS IT.</p>
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:	<p>THROUGH ITS EDUCATIONAL AND GRASSROOTS LOBBYING PROGRAMS, THE SIERRA CLUB INFORMS THE PUBLIC AND DECISION-MAKERS ABOUT PRESSING ISSUES AND CULTIVATES AWARENESS AND ACTIVISM AT THE LOCAL, STATE, AND NATIONAL LEVELS. WITH STAFF IN NEARLY EVERY STATE AND VOLUNTEERS IN EVERY CONGRESSIONAL DISTRICT AND MEDIA MARKET, WE ARE ABLE TO MOBILIZE ACTIVISTS THROUGH EMAIL ALERTS AND PERSONAL CONTACTS. STATE AND NATIONAL LOBBYISTS REPRESENT US IN WASHINGTON, D.C., AND IN ALMOST EVERY STATE CAPITOL. THROUGH OUR AWARD-WINNING WEBSITE, SIERRA MAGAZINE, NATIONAL REPORTS, AND MANY LOCAL AND REGIONAL PUBLICATIONS, WE ARE ABLE TO REACH BEYOND MEMBERS TO EDUCATE AND INSPIRE NEW CONSTITUENCIES. ADDITIONALLY, OUR ENVIRONMENTAL LAW PROGRAM EXTENDS THE FIGHT FOR SOUND ENVIRONMENTAL POLICY TO THE COURTS DIRECTLY WITH OUR STAFF LAWYERS AND THROUGH THE TRAINING AND MENTORING OF ALL OF OUR LEGAL PARTNERS. THE SIERRA CLUB'S ENVIRONMENTAL LAW PROGRAM USED COURTROOM AND ADMINISTRATIVE LITIGATION TO ADVANCE ENVIRONMENTAL PROTECTIONS WHILE CONTINUING OUR VERY SUCCESSFUL WORK TO STOP NEW FOSSIL FUEL FACILITIES, RETIRE EXISTING COAL PLANTS AND OTHER POLLUTING FACILITIES, ADVANCE CLEAN ENERGY AND PROTECT OUR LANDS, WATERS AND WILDLIFE. A STRONG LEGAL PROGRAM IS ESSENTIAL TO THE SIERRA CLUB'S ABILITY TO ACCOMPLISH OUR ENVIRONMENTAL MISSION AND TO THE ABILITY OF CITIZENS TO PROTECT THEIR ENVIRONMENTAL HEALTH. THE MOMENTUM ON COAL RETIREMENTS DID NOT ABATE IN 2021 AS THE BEYOND COAL CAMPAIGN PASSED THE MILESTONE OF MORE THAN 350 PLANTS SCHEDULED FOR RETIREMENT MEANING THAT MORE THAN 191,000 MW OF COAL PLANT GENERATING CAPACITY HAD BEEN ANNOUNCED TO RETIRE AS OF THE END OF 2021. THE IMPACT OF OUR WORK IS TANGIBLE, SAVING LIVES, IMPROVING HEALTH AND PROTECTING OUR CLIMATE. IN 2021, RENEWABLE ENERGY ELECTRICITY GENERATION CONTINUED TO CLIMB, EXCEEDING 800 BILLION KILOWATT HOURS FOR THE FIRST TIME IN 2021. THE OUR WILD AMERICA CAMPAIGN IS TEAMING UP WITH CONSERVATION GROUPS AND PUBLIC OFFICIALS ON A NEW "30X30" CAMPAIGN THAT WILL WORK STATE BY STATE AND AGENCY BY AGENCY TO PROTECT 440 MILLION ACRES OF LAND OVER THE NEXT TEN YEARS. SCIENTISTS TELL US THAT IF WE HOPE TO AVOID THE WORST IMPACTS OF CLIMATE CHANGE AND EXTINCTION, WE NEED TO SAFEGUARD AT LEAST 30 PERCENT OF AMERICA'S LAND BY 2030. THIS IS THE MOST AMBITIOUS EFFORT WE HAVE UNDERTAKEN IN 129 YEARS OF PROTECTING LAND AND WILDLIFE, AND WE ARE BRINGING THE POWER OF OUR GRASSROOTS BASE TO THE FIGHT. BEYOND DIRTY FUELS HELPED TO SLOW OR DEFEAT \$200 BILLION IN DIRTY FUEL INFRASTRUCTURE PROJECTS, SUCH AS PIPELINES AND EXPORT TERMINALS, IN 2021. THE SIERRA CLUB IS SUPPORTING DOZENS OF COMMUNITY-LED FIGHTS TO STOP FRACKED GAS PIPELINES, OIL AND TAR SANDS PIPELINES, AND LIQUEFIED NATURAL GAS AND OIL EXPORT FACILITIES. OUR WORK STOPPING DIRTY FUELS INFRASTRUCTURE IN 2021 AVOIDS FUTURE ESTIMATED EMISSIONS OF MORE THAN A BILLION METRIC TONS OF CARBON EQUIVALENT PER YEAR. THE SIERRA CLUB'S HEALTHY COMMUNITIES PROGRAM CONTINUED TO SUPPORT THE SIERRA CLUB'S COVID-19 RESPONSE, MAINTAINING PRESSURE TO MAINTAIN MORATORIA ON UTILITY SHUT-OFFS DURING THE PANDEMIC AND INCREASINGLY FOCUSING ON REDUCING THE BURDEN OF HIGH ENERGY COSTS ON COMMUNITIES. FOR OVER 25 YEARS, SIERRA STUDENT COALITION HAS RUN INTENSIVE TRAINING PROGRAMS THAT CULTIVATE LEADERSHIP AND ORGANIZING SKILLS IN YOUNG PEOPLE, INCLUDING GRASSROOTS ORGANIZING SKILLS, STORYTELLING AND MEDIA, AND CENTERING ANTI-RACISM AND ANTI-OPPRESSION IN ORGANIZING. THE CURRICULUM CHANGES EACH YEAR TO MEET THE NEEDS OF THE REGIONS AND COMMUNITIES IN WHICH WE OPERATE. IN 2021, WE ALSO RAN A VIRTUAL PROGRAM FOR YOUTH AROUND THE COUNTRY TO LEARN THE BASICS OF CLIMATE JUSTICE AND CAMPAIGNING. DESPITE ITS CHALLENGES, 2021 WAS A TRANSFORMATIVE YEAR FOR EXPANDING EQUITABLE ACCESS TO NATURE AND BUILDING AN OUTDOORS THAT IS TRULY FOR EVERYONE FOR SIERRA CLUB'S OUTDOORS FOR ALL CAMPAIGN. WE BELIEVE THAT ACCESS TO NATURE IS A HUMAN RIGHT - ONE WORTH FIGHTING FOR. BUT THE CHASM BETWEEN THOSE WHO HAVE EASY ACCESS TO NATURE AND THOSE WHO DO NOT IS WIDE, AND CLOSING IT WILL NOT BE EASY. IN 2021 WE MADE IMPORTANT PROGRESS. THE DEPARTMENT OF THE INTERIOR TOOK A MAJOR STEP TO ADDRESS THIS PROBLEM THIS YEAR, COMMITTING \$150 MILLION TO THE OUTDOOR RECREATION LEGACY PARTNERSHIP PROGRAM. WE WORKED TO EXPAND THE IMPACT OF THE FEDERAL EVERY KID OUTDOORS PROGRAM BY ADVOCATING FOR STATE PARK SYSTEMS TO PARTICIPATE IN THE PROGRAM. THIS YEAR SAW A MAJOR VICTORY WITH THE ESTABLISHMENT OF CALIFORNIA'S STATE PARK ADVENTURE PASS, WHICH OPENS 19 STATE PARKS TO FOURTH GRADERS AND THEIR FAMILIES FOR FREE. AND IN DETROIT, WE'VE FULLY ACTIVATED THE SCOUT HOLLOW CAMPGROUND IN ROUGE PARK AND HAVE PLANS TO LAUNCH ADDITIONAL PARKS TO PROVIDE VALUABLE CLOSE-TO-HOME PARK ACCESS FOR THOUSANDS OF KIDS. IN NEW YORK, OUR TEAM LED A GOVERNMENT-COMMISSIONED TASK FORCE TO ESTABLISH AN OUTDOOR RX PROGRAM ACROSS THE STATE, WHICH WILL DISMANTLE BARRIERS PREVENTING VETERANS FROM HEALING ON PUBLIC LANDS. AND ON VETERANS DAY, WE LAUNCHED A NATIONAL MILITARY OUTDOORS COALITION THAT WILL EXPAND OPPORTUNITIES FOR THE MILITARY AND VETERAN COMMUNITIES TO GET OUTDOORS. THE DEPARTMENT OF THE INTERIOR LAUNCHED A TASK FORCE TO REVIEW AND REPLACE RACIST AND DEROGATORY PLACE NAMES AMONG OUR COUNTRY'S GEOGRAPHIC FEATURES. SIERRA CLUB CONTINUES TO INVEST SIGNIFICANT RESOURCES IN ONLINE SYSTEMS AND COMMUNICATIONS TOOLS THAT ENABLE OUR STAFF AND FIELD ORGANIZERS AND VOLUNTEERS TO REACH A</p>

Return Reference	Explanation
	BROADER SEGMENT OF THE POPULATION AND PROVIDE THEM A QUICK AND EASY AVENUE FOR INFLUENCING DECISION-MAKERS. AS A RESULT, WE CURRENTLY CORRESPOND WITH MILLIONS OF EMAIL CONTACTS AND ENGAGE MORE THAN A MILLION PEOPLE THROUGH SOCIAL MEDIA. WE CONTINUE TO BRING IMPORTANT ISSUES TO OUR ACTIVISTS' ATTENTION THROUGH SOCIAL MEDIA AND ELECTRONIC PUBLICATIONS AND TO PROVIDE SUPPORT FOR CHAPTER AND FIELD-BASED ONLINE ORGANIZING EFFORTS. LOBBYING EFFORTS IN 2021, THE SIERRA CLUB UNDERTOOK DIRECT ADVOCACY EFFORTS AT THE FEDERAL, STATE, AND LOCAL LEVELS. NATIONALLY, ONE MAJOR ISSUE OF FOCUS WAS LOBBYING FOR A MAJOR FEDERAL PACKAGE OF CLIMATE AND SOCIAL INVESTMENTS - THE BUILD BACK BETTER ACT - WHICH INCLUDES MORE THAN 130 PROGRAMS THAT WOULD INVEST NEARLY \$600 BILLION IN CLIMATE ACTION, CLEAN ENERGY JOBS, AND ENVIRONMENTAL JUSTICE. COLLECTIVELY, THESE UNPRECEDENTED INVESTMENTS WOULD PUT US FIRMLY ON THE PATH TO CUT CLIMATE POLLUTION IN HALF BY 2030 WHILE CREATING HUNDREDS OF THOUSANDS OF FAMILY-SUSTAINING JOBS AND ADVANCING RACIAL, ECONOMIC, AND ENVIRONMENTAL JUSTICE. IN WASHINGTON, D.C., AND AROUND THE COUNTRY, THE SIERRA CLUB ALSO FOUGHT BACK AGAINST LEGISLATIVE ATTACKS TO WEAKEN OR ELIMINATE CRITICAL CLEAN AIR AND CLEAN WATER PROTECTIONS AND BLOCK CLIMATE PROGRESS, AND WE ADVANCED CLEAN ENERGY MEASURES IN STATES AND CITIES NATIONWIDE. WE PLAYED A KEY ROLE IN PASSING OR ADVANCING LANDMARK CLEAN ENERGY AND FOSSIL FUEL PHASE-OUT LEGISLATION IN A NUMBER OF STATES.
FORM 990, PART VI, SECTION A, LINE 6	ANY PERSON INTERESTED IN ADVANCING THE PURPOSES OF THE SIERRA CLUB MAY BECOME A MEMBER. THERE SHALL BE SEVERAL CLASSES OF MEMBERSHIP: REGULAR, LIFE, AND SUCH OTHER SPECIAL CLASSES AS THE BOARD OF DIRECTORS MAY ESTABLISH.
FORM 990, PART VI, SECTION A, LINE 7A	BYLAW 4.8: ALL ACTIONS REQUIRING A VOTE OF THE MEMBERSHIP SHALL BE DECIDED BY WRITTEN BALLOTS AS PROVIDED FOR IN BYLAW 5, SECTION 2, AND BYLAW 11. A QUORUM FOR ANY BALLOT OR FOR ANY MEETING OF THE MEMBERS SHALL BE FIVE PERCENT (5%) OF THE MEMBERSHIP ON THE DATE OF RECORD SET BY THE BOARD OF DIRECTORS IN ACCORDANCE WITH LAW. EACH PERSON WHO IS A MEMBER ON THE DATE OF RECORD SHALL BE ELIGIBLE TO VOTE AND SHALL HAVE ONE VOTE ON ANY ISSUE PRESENTED TO THE MEMBERSHIP EXCEPT AS PROVIDED IN PARAGRAPH 5.7. VOTING BY PROXY SHALL NOT BE PERMITTED. SR 4.8.1 VOTING BY MEMBERS: ALL REGULAR AND LIFE MEMBERS OF RECORD ON JANUARY 31 SHALL BE SENT BALLOTS FOR THE ANNUAL ELECTION OF DIRECTORS, AS PROVIDED IN THE BYLAWS PARAGRAPH 4.8 AND 5.6 AND STANDING RULES 4.2.1. EACH SUCH INDIVIDUAL MEMBER SHALL BE SENT ONE BALLOT; JOINT MEMBERSHIPS SHALL RECEIVE TWO BALLOTS.
FORM 990, PART VI, SECTION A, LINE 7B	IN ACCORDANCE WITH CORPORATION LAW SECTION 5057, THE ONLY MEMBERSHIP RIGHTS OF MEMBERS OF THE CLUB ARE THE RIGHTS SPECIFICALLY PROVIDED BY THE ARTICLES, BYLAWS, AND THE CORPORATION LAW. ALL OTHER PRIVILEGES OR OPPORTUNITIES GRANTED TO MEMBERS OF THE CLUB UNDER ITS STANDING RULES, POLICIES, OR THE BYLAWS OR RULES OF CLUB SUB-ENTITIES ARE NOT RIGHTS OF MEMBERSHIP IN THE CLUB FOR PURPOSES OF CORPORATION LAW SECTION 5057.
FORM 990, PART VI, SECTION B, LINE 11B	A DRAFT OF THE FORM 990 IS REVIEWED BY THE FINANCE DEPARTMENT AND ASSISTANT TREASURER. AFTER REVIEW, A COPY IS SENT TO THE AUDIT COMMITTEE WHO MEETS WITH THE FINANCE DEPARTMENT AND TAX PREPARERS TO REVIEW THE 990. THE DRAFT IS THEN SENT TO THE BOARD OF DIRECTORS PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C	BOARD OF DIRECTORS AND OTHER SENIOR VOLUNTEERS MUST COMPLETE AND SIGN A WRITTEN DISCLOSURE FORM ANNUALLY. FOR EMPLOYEES (CURRENT AND FORMER) PLUS INDEPENDENT CONTRACTORS ARE RESPONSIBLE FOR DISCLOSING ANY POTENTIAL CONFLICTS OF INTEREST RELATED TO THEIR CLUB ACTIVITIES. THE POLICY IS INCLUDED IN THE EMPLOYEE HANDBOOK. IN-HOUSE LEGAL COUNSEL WILL INVESTIGATE COMPLAINTS OF VIOLATIONS. WHEN A POTENTIAL CONFLICT IS DISCLOSED BY AN EMPLOYEE, THE HUMAN RESOURCES DEPARTMENT MAKES A DETERMINATION REGARDING THE APPROPRIATE ACTION IN ORDER TO COMPLY WITH THE CLUB'S POLICIES.
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION OF DIRECTORS, IF ANY, IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS UTILIZING EXTERNAL DATA FROM LIKE ORGANIZATIONS, THE RATIONALE FOR WHICH IS DOCUMENTED. THE EXECUTIVE DIRECTOR COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS AFTER AN EVALUATION OF PERFORMANCE AND INTERVIEWS WITH APPROPRIATE PARTIES. COMPENSATION IS BASED ON EXTERNAL DATA FROM LIKE ORGANIZATIONS. A DOCUMENTED PERFORMANCE EVALUATION IS MAINTAINED. EXECUTIVE DIRECTOR SALARY IS DETERMINED BY THE BOARD EXECUTIVE COMMITTEE. THE COMMITTEE REVIEWS THE SALARIES AND YEARLY INCREASES. IT ALSO ESTABLISHES BUDGETED INCREASE RATE FOR ALL MANAGEMENT PERSONNEL. THE COMMITTEE HAS COMPARATIVE SALARY DATA AVAILABLE FROM HUMAN RESOURCES DEPARTMENT. ANNUAL PERFORMANCE REVIEWS ARE CONDUCTED AND DOCUMENTED. WITH RESPECT TO ALL OFFICERS AND KEY EMPLOYEES, THE HUMAN RESOURCES DEPARTMENT CONDUCTS A SALARY PRACTICES. THIS INCLUDES THE EXECUTIVE DIRECTOR'S SALARY. SALARIES FOR OFFICERS AND KEY EMPLOYEES OTHER THAN THE EXECUTIVE DIRECTOR ARE DETERMINED ACCORDING TO THE CLUB'S ESTABLISHED PROCEDURE AND GUIDELINES FOR ANNUAL MERIT RAISES, AS ADMINISTERED BY THE HUMAN RESOURCES DEPARTMENT, AND APPROVED BY THE BOARD OF DIRECTORS. DEPARTMENT LEADERSHIP, THE EXECUTIVE DIRECTOR, AND THE DIRECTOR OF HUMAN RESOURCES MUST APPROVE SPECIFIC RAISES.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S ARTICLES OF INCORPORATION, BYLAWS, AND STANDING RULES (WHICH CONTAINS THE CONFLICT OF INTEREST POLICY) ARE AVAILABLE ON ITS PUBLIC WEBSITE WWW.SIERRACLUB.ORG. PORTIONS OF THE AUDITED FINANCIAL STATEMENTS ALONG WITH A LINK TO THE FULL AUDITED FINANCIAL STATEMENTS ARE PUBLISHED IN SIERRA MAGAZINE (NOV.-DEC. ISSUE).
FORM 990, PART VII, SECTION A, LINE 1A:	SIERRA CLUB ENTERED INTO A RESOURCE SHARING AGREEMENT WITH SIERRA CLUB FOUNDATION, AN UNRELATED ORGANIZATION, EFFECTIVE AUGUST 13, 2021. ACCORDING TO THE AGREEMENT DAN CHU, ACTING EXECUTIVE DIRECTOR, SHARED HIS TIME BETWEEN THE CLUB AND THE FOUNDATION. SIERRA CLUB REIMBURSED THE FOUNDATION FOR ITS SHARE OF PERSONNEL COSTS AND OVERHEAD COSTS PAID BY THE FOUNDATION ON A QUARTERLY OR MORE FREQUENT BASIS. DURING CALENDAR YEAR 2021, \$58,335 OF DAN CHU'S COMPENSATION REPORTED ON PART VII AND SCHEDULE J OF THIS FORM 990 WAS FOR SERVICES PERFORMED FOR SIERRA CLUB.
FORM 990, PART IX, LINE 11G	FEES & CONCESSIONS: PROGRAM SERVICE EXPENSES 9,709,904. MANAGEMENT AND GENERAL EXPENSES 1,203,486. FUNDRAISING EXPENSES 1,858,006. TOTAL EXPENSES 12,771,396. STAFF TRAINING/SEARCH: PROGRAM SERVICE EXPENSES 529,689. MANAGEMENT AND GENERAL EXPENSES 65,651. FUNDRAISING EXPENSES 101,357. TOTAL EXPENSES 696,697. CONSULTANTS: PROGRAM SERVICE EXPENSES 5,662,586. MANAGEMENT AND GENERAL

Return Reference	Explanation
	EXPENSES 701,837. FUNDRAISING EXPENSES 1,083,545. TOTAL EXPENSES 7,447,968.
FORM 990, PART XI, LINE 9:	SEGREGATED FUND ELIMINATIONS -71,392. CHANGE IN VALUE OF PENSION PLAN 9,148,200.

Additional Data

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Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

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

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

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

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)SIERRA CLUB INDEPENDENT ACTION	R	165,000	FAIR MARKET VALUE
(2)SIERRA CLUB INDEPENDENT ACTION	J	145,000	FAIR MARKET VALUE

Part VII Supplemental Information

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

Return Reference

Explanation

Schedule R (Form 990) 2021

Additional Data[Return to Form](#)

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