

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2022

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

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

C Name of organization: SIERRA CLUB. Doing business as: Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 2101 WEBSTER STREET 1300 City or town, state or province, country, and ZIP or foreign postal code: OAKLAND, CA 94612

D Employer identification number: 94-1153307. E Telephone number: (415) 977-5500. G Gross receipts \$ 183,513,775

F Name and address of principal officer: BEN JEALOUS, 2101 WEBSTER STREET 1300, OAKLAND, CA 94612

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

I Tax-exempt status: 501(c)(3) [checked], 501(c)(4) (insert no.), 4947(a)(1) or 527

J Website: WWW.SIERRACLUB.ORG

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

L Year of formation: 1892. M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO EXPLORE, ENJOY, AND PROTECT THE WILD PLACES OF THE EARTH, PRACTICE & PROMOTE RESPONSIBLE USE OF THE EARTH'S ECOSYSTEMS & RESOURCES, EDUCATE & ENLIST HUMANITY TO PROTECT AND RESTORE THE QUALITY OF THE NATURAL & HUMAN ENVIRONMENT, USE ALL LAWFUL MEANS TO CARRY OUT THESE OBJECTIVES.

Table with 2 columns: Description, Amount. Rows 2-7a: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 15. 4 Number of independent voting members of the governing body (Part VI, line 1b) 14. 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 1,052. 6 Total number of volunteers (estimate if necessary) 10,221. 7a Total unrelated business revenue from Part VIII, column (C), line 12 -26,914. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (Part VIII, line 1h) 148,869,549 / 153,306,396. 9 Program service revenue (Part VIII, line 2g) 3,955,762 / 10,027,846. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) -2,976,683 / 2,526,100. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 2,244,446 / 1,680,565. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 152,093,074 / 167,540,907.

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1,057,854 / 1,635,753. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 / 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 96,228,900 / 102,861,901. 16a Professional fundraising fees (Part IX, column (A), line 11e) 1,418,916 / 1,208,223. 16b Total fundraising expenses (Part IX, column (D), line 25) 7,078,999. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 52,853,577 / 63,714,191. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 151,559,247 / 169,420,068. 19 Revenue less expenses. Subtract line 18 from line 12 533,827 / -1,879,161.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (Part X, line 16) 144,480,269 / 147,100,565. 21 Total liabilities (Part X, line 26) 42,918,999 / 51,094,416. 22 Net assets or fund balances. Subtract line 21 from line 20 101,561,270 / 96,006,149.

Part II Signature Block

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

Sign Here: Signature of officer: ADRIENNE FRAZIER ASSISTANT TREASURER. Date: 2023-11-13.

Paid Preparer Use Only: Print/Type preparer's name: HOOD & STRONG LLP. Preparer's signature. Date. Check if self-employed. PTIN: P01008919. Firm's EIN: 94-1254756. Firm's address: 60 SO MARKET ST STE 200, SAN JOSE, CA 95113. Phone no. (408) 998-8400.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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 \$ **83,876,077** including grants of \$ **1,635,753**) (Revenue \$ **145,700**)
SEE SCHEDULE O.

4b (Code:) (Expenses \$ **27,148,100** 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 \$ **26,243,970** including grants of \$ **0**) (Revenue \$ **3,543,287**)
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 4 ISSUES PER YEAR WITH AN AVERAGE PRINT RUN IN EXCESS OF 493,000 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 \$ **9,894,494** including grants of \$ **0**) (Revenue \$ **7,442,000**)
OUTDOOR ACTIVITIES: SIERRA CLUB OUTINGS THROUGH LOCAL ENTITIES (CHAPTER, GROUP, SECTION), EXTENDED DOMESTIC AND INTERNATIONAL TOURS AND TREKS (NATIONAL OUTINGS) AND OUTINGS HOSTED BY SIERRA CLUB CAMPAIGNS DESIGNED TO CONNECT PEOPLE TO ENVIRONMENTAL ISSUES AND/OR PLACES. THE INSPIRING CONNECTIONS OUTDOORS PROGRAM INCLUDED 470 TRIPS WITH 1,702 YOUTH AND ADULT PARTICIPANTS; THE NATIONAL OUTINGS PROGRAM RAN 216 DOMESTIC TRIPS AND 56 INTERNATIONAL TRIPS WITH 2,894 PARTICIPANTS; LOCAL CHAPTERS AND GROUPS ORGANIZED ABOUT 4,273 OUTINGS WITH APPROXIMATELY 50,000 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 \$ **9,894,494** including grants of \$ **0**) (Revenue \$ **7,442,000**)

4e **Total program service expenses** **147,162,641**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Form 990 (2022) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 17 with various questions and input fields.

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 the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) RAMON CRUZ PRESIDENT	60.00 0.01	X		X			76,725	0	0
(2) JEREMY PATRICK MURPHY VP (THRU 5/15/22)/TREAS (EFF 5/16/22)	30.00 0.01	X		X			0	0	0
(3) MARION KLAUS VICE PRESIDENT (EFF 5/16/22)	30.00 0.01	X		X			0	0	0
(4) ROSS MACFARLANE VP (THRU 5/15/22)/DIRECTOR	25.00 0.01	X		X			0	0	0
(5) DEBBIE HEATON VP (EFF 5/16/22)	12.00 0.01	X		X			0	0	0
(6) RITA HARRIS SECRETARY (THRU 5/15/22)/DIRECTOR	8.00 0.01	X		X			0	0	0
(7) MEGHAN SAHLI-WELLS SECRETARY (EFF 5/16/22)	28.00 5.00	X		X			0	0	0
(8) NATALIE LUCAS DIRECTOR	1.00 0.01	X					0	0	0
(9) ANTONIO FULLER DIRECTOR	5.00 0.01	X					0	0	0
(10) CHAD HANSON DIRECTOR	15.00 0.01	X					0	0	0
(11) AARON MAIR DIRECTOR	10.00 0.01	X					0	0	0
(12) CYNTHIA HOYLE DIRECTOR (EFF 5/16/22)	15.00 0.01	X					0	0	0
(13) CHEYENNE SKYE BRANSCUM DIRECTOR (EFF 5/16/22)	45.00 0.01	X					0	0	0
(14) MICHAEL DORSEY DIRECTOR (EFF 5/16/22)	6.00 0.01	X					0	0	0
(15) ALLISON CHIN DIRECTOR (EFF 5/16/22)	15.00 0.01	X					0	0	0
(16) MIKE O'BRIEN TREASURER (THRU 5/15/22)	20.00 0.01	X		X			0	0	0
(17) DAVID SCOTT DIRECTOR (THRU 5/15/22)	5.00 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			
(18) OLIVER BERNSTEIN DIRETOR (THRU 5/15/22)	5.00 0.01	X					0	0	0
(19) BRIAN GOMEZ VICE PRESIDENT (THRU 5/15/22)	3.00 5.00	X		X			1,200	0	0
(20) DAN CHU ACTING EXECUTIVE DIR (THRU 9/3/22)	20.00 0.00			X			86,435	0	4,484
(21) EVA HERNANDEZ-SIMMONS MANAGING DIRECTOR	50.00 0.00			X			325,222	0	60,348
(22) ADRIENNE FRAZIER ASST TREASURER/CFO	50.00 0.01			X			284,357	0	33,239
(23) ROBERT CUTLER ASSISTANT TREASURER	2.00 0.00			X			0	0	0
(24) GARY REINECKE INTERIM CHIEF OPERATING OFFICER	50.00 0.00			X			258,574	0	42,500
(25) ANNE KENNEY DIR OF FIN ANLYS & BUDGET SYSTEMS	50.00 0.00			X			155,333	0	24,143
(26) ERICA MCKINLEY CHIEF LEGAL OFFICER	50.00 0.00			X			190,164	0	13,670
(27) JULIETTE HIRT ACTING GENERAL COUN (THRU 6/30/22)	50.00 0.00			X			189,963	0	11,648
(28) KRISTIN MACKLIN ASSISTANT TREASURER/CONTROLLER	50.00 0.00			X			136,979	0	7,216
(29) LOREN BLACKFORD INTERIM EXECUTIVE DIRECTOR	50.00 0.00			X			94,171	0	0
(30) SALENA JEGEDE CHIEF ADVANCEMENT OFFICER	50.00 0.00				X		289,207	0	5,506
(31) DEEPA ALLI CHIEF DIGITAL OFF (THRU 10/7/22)	50.00 0.00				X		264,303	0	19,772
(32) MICHAEL BOSSE NATIONAL PROG DIR (THRU 11/14/22)	50.00 0.00				X		217,667	0	44,747
(33) MICHELLE EPSTEIN DEP CHIEF ADV OFF, DIR RESP FUNDRAISING	50.00 0.00				X		226,720	0	27,552
(34) BYRON RAMOS-GUDIOL CHIEF PROGRAM OFFICER	50.00 0.00				X		262,995	0	20,202
(35) LINA FRANCIS CHIEF OF COMMUNICATIONS	50.00 0.00				X		259,388	0	21,564
(36) KATRINA BERNARD DEP COUN, LABOR/EMPL (THRU 10/14/22)	50.00 0.00				X		317,968	0	32,550
(37) HOP HOPKINS DIR OF ORGANIZATIONAL TRANSFORMATION	50.00 0.00					X	257,166	0	46,830
(38) JOANNE SPALDING LEGAL DIRECTOR, ELP	50.00 0.00					X	252,087	0	31,210
(39) GABE GONZALES ACTING CHIEF OF STAFF	50.00 0.00					X	242,568	0	24,454
(40) HUN TAING DIR OF ORGANIZATIONAL EFFECTIVENESS	50.00 0.00					X	235,012	0	23,925
(41) ARI TRUJILLO-WESLER DIRECTOR GRASSROOTS POWERBUILDING	50.00 0.00					X	228,186	0	29,147
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						4,852,390	0	524,707	

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 **220**

	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	2,137,898
MAIL SERVICES LLC PO BOX 9260 DES MOINES, IA 503069202	PRINTING & MAILING	890,867
SYNAPSE ENERGY ECONOMICS INC 485 MASSACHUSETTS AVE STE 3 CAMBRIDGE, MA 02139	ECONOMIC TECHNICAL EXPERT	858,572
QCSS INC 21925 W FIELD PKWY STE 210 DEER PARK, IL 60010	PRINTING & MAILING	605,185
COMMUNITY COUNSELLING SERVICE CO LLC PO BOX 824885 PHILADELPHIA, PA 191824885	CAPITAL CAMPAIGN CONSULTING	602,854

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 **68**

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 Similar Amounts				
1a Federated campaigns		1a		
b Membership dues		1b	20,328,500	
c Fundraising events		1c	171,880	
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	132,806,016	
g Noncash contributions included in lines 1a - 1f:\$		1g	835,121	
h Total. Add lines 1a-1f			153,306,396	

Program Service Revenue		Business Code					
2a OUTING & LODGING		900099	7,442,000	7,442,000			
b OTHER PROGRAM SERV REV		900099	1,888,574	1,888,574			
c PUBLICATION INCOME		541800	697,272				697,272
d							
e							
f All other program service revenue.							
g Total. Add lines 2a-2f.			10,027,846				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,350,800		-26,914	1,377,714
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		569,453			569,453
	6a Gross rents	(i) Real				
	b Less: rental expenses	(ii) Personal				
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	16,502,663			
	b Less: cost or other basis and sales expenses	(ii) Other	15,327,363			
	c Gain or (loss)		1,175,300			
	d Net gain or (loss)		1,175,300			1,175,300
	8a Gross income from fundraising events (not including \$ 171,880 of contributions reported on line 1c). See Part IV, line 18		70,216			
	b Less: direct expenses		62,245			
	c Net income or (loss) from fundraising events		7,971			7,971
	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		1,533,600				
b Less: cost of goods sold		583,260				
c Net income or (loss) from sales of inventory		950,340	950,340			

Other Revenue Misc Amt		Business Code					
11a LITIGATION AWARD FEES		541100	145,700	145,700			
b SUBSCRIPTIONS		900099	7,101	7,101			
c							
d All other revenue							
e Total. Add lines 11a-11d			152,801				
12 Total revenue. See instructions			167,540,907	10,433,715	-26,914	3,827,710	

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	1,629,253	1,629,253		
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.	6,500	6,500		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,006,513	1,458,812	1,901,580	646,121
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	80,184,179	68,615,262	4,510,332	7,058,585
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,106,828	2,585,893	236,614	284,321
9 Other employee benefits	9,478,558	7,889,247	721,881	867,430
10 Payroll taxes	6,085,823	5,065,386	463,493	556,944
11 Fees for services (non-employees):				
a Management				
b Legal	8,146,100	5,323,000	2,817,500	5,600
c Accounting	634,872		634,872	
d Lobbying	453,019	453,019		
e Professional fundraising services. See Part IV, line 17	1,208,223			1,208,223
f Investment management fees	231,700		231,700	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	25,943,708	21,943,630	817,857	3,182,221
12 Advertising and promotion	2,957,100	2,501,800	8,700	446,600
13 Office expenses	8,284,500	5,803,700	292,100	2,188,700
14 Information technology	1,279,432	1,225,732	38,800	14,900
15 Royalties	410,100	408,500	100	1,500
16 Occupancy	5,529,268	3,835,768	1,363,200	330,300
17 Travel	3,008,400	2,586,000	309,100	113,300
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	993,300	807,000	113,300	73,000
23 Insurance	1,367,300	1,128,200	182,200	56,900
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	9,634,200	7,928,700	206,700	1,498,800
b MEMBERSHIP	2,066,881	2,066,881		
c LODGE/OUTING FIELD EXP	1,106,100	1,106,100		
d SIERRA CGS	957,440	1,017,440		-60,000
e All other expenses	-9,289,229	1,776,818	328,399	-11,394,446
25 Total functional expenses. Add lines 1 through 24e	169,420,068	147,162,641	15,178,428	7,078,999
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	66,688,169	2	60,833,265
	3 Pledges and grants receivable, net	15,164,700	3	14,486,800
	4 Accounts receivable, net	4,235,100	4	2,698,600
	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	107,419	8	166,636
	9 Prepaid expenses and deferred charges	4,653,200	9	4,695,900
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 19,167,300		
	b Less: accumulated depreciation	10b 14,114,500	5,576,500	10c 5,052,800
	11 Investments—publicly traded securities	29,299,500	11	29,895,800
	12 Investments—other securities. See Part IV, line 11	18,517,200	12	14,544,400
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	238,481	15	14,726,364
16 Total assets: Add lines 1 through 15 (must equal line 33)	144,480,269	16	147,100,565	
Liabilities	17 Accounts payable and accrued expenses	19,085,400	17	22,158,000
	18 Grants payable		18	
	19 Deferred revenue	1,924,599	19	2,239,416
	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	21,909,000	25	26,697,000
	26 Total liabilities. Add lines 17 through 25	42,918,999	26	51,094,416
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	51,749,645	27	50,015,345
	28 Net assets with donor restrictions	49,811,625	28	45,990,804
	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	101,561,270	32	96,006,149
33 Total liabilities and net assets/fund balances	144,480,269	33	147,100,565	

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	167,540,907
2	Total expenses (must equal Part IX, column (A), line 25)	2	169,420,068
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,879,161
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	101,561,270
5	Net unrealized gains (losses) on investments	5	-13,393,000
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	9,717,040
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	96,006,149

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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

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Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

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

2022

Name of the organization
SIERRA CLUB

Employer identification number
94-1153307

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
SIERRA CLUB

Employer identification number
94-1153307

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

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

Name of organization
SIERRA CLUB

Employer identification number
94-1153307

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

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

Name of organization SIERRA CLUB	Employer identification number 94-1153307
-------------------------------------	--

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

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

Additional Data

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Software ID:

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SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527

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

Department of the Treasury
Internal Revenue Service

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
---	--

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	\$ 1,580,339
3	Volunteer hours for political campaign activities. See instructions	7,509

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	\$	0
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	281,859
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....	\$	281,859
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) NORTH STAR CHAPTER SIERRA CLUB POLITICAL COMMITTEE	153 WINIFRED STREET W SAINT PAUL, MN 55107	02-0566571	28,925	
(2) SIERRA CLUB INDEPENDENT ACTION	2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612	27-2585981	247,934	
(3) FRIENDS OF DAVANTE LEWIS	1004 S 10TH STREET BATON ROUGE, LA 70802	85-2097468	5,000	
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%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 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

2022

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization 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 about donor information.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (rows 2a-2d), and various questions about monitoring, expenses, 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.

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

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | 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	43,098,600	37,048,700	33,479,500	28,888,800	31,039,200
b Contributions	1,073,300	1,348,100	1,107,300	1,083,300	1,016,700
c Net investment earnings, gains, and losses	-4,838,400	6,351,800	3,961,900	4,257,400	-1,748,100
d Grants or scholarships					
e Other expenditures for facilities and programs	1,918,600	1,650,000	1,500,000	750,000	1,419,000
f Administrative expenses					
g End of year balance	37,414,900	43,098,600	37,048,700	33,479,500	28,888,800

- 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	696,898	26,422
c Leasehold improvements		11,448,880	6,905,631	4,543,249
d Equipment		6,992,400	6,511,971	480,429
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				5,052,800

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows include ADVANCES AND DEPOSITS, RIGHT-OF-USE ASSETS, and a Total row.

Part X Other Liabilities.

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

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include Federal income taxes and a Total row.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	167,641,600
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-13,393,000	
b	Donated services and use of facilities	2b	501,300	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	12,992,393	
e	Add lines 2a through 2d			2e 100,693
3	Subtract line 2e from line 1			3 167,540,907
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.)			5 167,540,907

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	173,384,700
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	501,300	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	3,463,332	
e	Add lines 2a through 2d			2e 3,964,632
3	Subtract line 2e from line 1			3 169,420,068
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.)			5 169,420,068

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 \$59,200 AND \$35,000, RESPECTIVELY, FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021. 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 11,536,500. SEGREGATED FUND ELIMINATIONS 810,388. RECLASS COST OF GOODS SOLD TO REVENUE 583,260. RECLASS FUNDRAISING EXPENSES TO REVENUE 62,245.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 11,536,500. SEGREGATED FUND ELIMINATIONS 1,187,427. RECLASS COST OF GOODS SOLD TO REVENUE 583,260. CHANGE IN VALUE OF PENSION PLAN -9,906,100. RECLASS FUNDRAISING EXPENSES TO REVENUE 62,245.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2022

**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.

- 1 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**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1)					
(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 SHARM AL SHEIK, EGYPT TO ATTEND 2022 UN CLIMATE CHANGE CONFERENCE (COP 27).	6,500	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.

Name of the organization
SIERRA CLUB

Employer identification number
94-1153307

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	11,253,785	2,308,824	8,944,961
2 SD&A TELESERVICES INC 5757 W CENTURY BLVD SUITE 300 LOS ANGELES, CA 90045	TELEMARKETING		No	1,859,306	292,831	1,566,475
3 TELEFUND INC 294 WASHINGTON ST SUITE 501 BOSTON, MA 02108	TELEMARKETING		No	1,055,505	165,822	889,683
4 GORDON & SCHWENKMEYER INC 20300 S VERMONT AVE SUITE 210 TORRANCE, CA 90502	TELEMARKETING		No	264,447	174,457	89,990
5 DIGITAL MEDIA SOLUTIONS LLC 4800 140TH AVE N SUITE 101 CLEARWATER, FL 33762	DIGITAL FUNDRAISING		No	114,623	333,171	-218,548
6						
7						
8						
9						
10						
Total				14,547,666	3,275,105	11,272,561

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 GUARDIANS OF NATURE BENEFIT (event type)	(b) Event #2 ANNUAL AWARD CEREMONY (event type)	(c)Other events 11 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	64,675	49,290	128,131	242,096
	2 Less: Contributions	57,460	10,044	104,376	171,880
	3 Gross income (line 1 minus line 2)	7,215	39,246	23,755	70,216
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	2,626	1,965	14,035	18,626
	7 Food and beverages	4,796	12,085	11,907	28,788
	8 Entertainment	0	500	570	1,070
	9 Other direct expenses	5,978	280	7,503	13,761
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				62,245
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				7,971	

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))
Revenue	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?
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 ASPEN INSTITUTE INC, THE DESCENDANTS PROJECT, COMMUNITY INITIATIVES, RISE TO THRIVE, HEALTHY GULF, BLACK TO THE LAND COALITION, CAMBIO PR INC, MICAH 68 MISSION, SOCIAL & ENVIRONMENTAL ENTREPRENEURS, EARTH ISLAND INSTITUTE, FLORIDA RISING TOGETHER, LAWYER'S COMMITTEE FOR CIVIL RIGHTS UNDER LAW, RAINFOREST ACTION NETWORK, TEXAS CAMPAIGN FOR THE ENVIRONMENT FUND, ALASKA WILDERNESS LEAGUE, BREATH IS LYFE, CARRIZO COMECRUUDO TRIBE OF TEXAS, COMING CLEAN, GUARDIAN REVIVAL, SE'ST'LE, CHILDREN OF THE SETTING SUN PRODUCTIONS, EASTIE FARMS, ECOLOGIC, LOUISIANA BUCKET BRIGADE, OUTDOOR AFRO, PORT ARTHUR COMMUNITY ACTION NETWORK, RENEWABLE ENERGY WILDLIFE INSTITUTE, UNIVERSITY OF UTAH, BRIDGING THE GAP IN VIRGINIA, CONCERNED CITIZENS OF CHARLES CITY COUNTY, NATURE FOR ALL, WEST END CIVIC ASSOCIATION, J GORDON COMMUNITY DEVELOPMENT CORP, OCCIDENTAL ARTS & ECOLOGY CENTER, SOUL TRAK OUTDOORS, AUDUBON NATURALIST SOCIETY, EARTHWORKS, RMI, WE ACT FOR ENVIRONMENTAL JUSTICE, EMERALD CITIES COLLABORATIVE, GREEN BUILDING UNITED, IDAHO CONSERVATION LEAGUE, LATINO OUTDOORS FRESNO, MINNESOTA COUNCIL OF CHURCHES, NO ON MEASURE C, OPERATION BETTER BLOCK INC, PARADISE RIDGE DEFENSE COALITION, REBUILDING TOGETHER PITTSBURGH, TAKE ACTION MN, WV ENVIRONMENTAL COUNCIL.

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

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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.**

2022

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 EVA HERNANDEZ-SIMMONS MANAGING DIRECTOR	(i)	325,222	0	0	36,363	23,985	385,570	0
	(ii)	0	0	0	0	0	0	0
2 KATRINA BERNARD DEP COUN, LABOR/EMPL (THRU 10/14/22)	(i)	317,968	0	0	14,247	18,303	350,518	0
	(ii)	0	0	0	0	0	0	0
3 ADRIENNE FRAZIER ASST TREASURER/CFO	(i)	284,357	0	0	29,995	3,244	317,596	0
	(ii)	0	0	0	0	0	0	0
4 HOP HOPKINS DIR OF ORGANIZATIONAL TRANSFORMATION	(i)	257,166	0	0	21,210	25,620	303,996	0
	(ii)	0	0	0	0	0	0	0
5 GARY REINECKE INTERIM CHIEF OPERATING OFFICER	(i)	258,574	0	0	29,950	12,550	301,074	0
	(ii)	0	0	0	0	0	0	0
6 SALENA JEGEDE CHIEF ADVANCEMENT OFFICER	(i)	289,207	0	0	2,914	2,592	294,713	0
	(ii)	0	0	0	0	0	0	0
7 DEEPA ALLI CHIEF DIGITAL OFF (THRU 10/7/22)	(i)	264,303	0	0	8,086	11,686	284,075	0
	(ii)	0	0	0	0	0	0	0
8 JOANNE SPALDING LEGAL DIRECTOR, ELP	(i)	252,087	0	0	6,828	24,382	283,297	0
	(ii)	0	0	0	0	0	0	0
9 BYRON RAMOS-GUDIEL CHIEF PROGRAM OFFICER	(i)	262,995	0	0	17,888	2,314	283,197	0
	(ii)	0	0	0	0	0	0	0
10 LINA FRANCIS CHIEF OF COMMUNICATIONS	(i)	259,388	0	0	8,841	12,723	280,952	0
	(ii)	0	0	0	0	0	0	0
11 GABE GONZALES ACTING CHIEF OF STAFF	(i)	242,568	0	0	21,280	3,174	267,022	0
	(ii)	0	0	0	0	0	0	0
12 MICHAEL BOSSE NATIONAL PROG DIR (THRU 11/14/22)	(i)	217,667	0	0	25,921	18,826	262,414	0
	(ii)	0	0	0	0	0	0	0
13 HUN TAING DIR OF ORGANIZATIONAL EFFECTIVENESS	(i)	235,012	0	0	11,860	12,065	258,937	0
	(ii)	0	0	0	0	0	0	0
14 ARI TRUJILLO-WESLER DIRECTOR GRASSROOTS POWERBUILDING	(i)	228,186	0	0	8,439	20,708	257,333	0
	(ii)	0	0	0	0	0	0	0
15 MICHELLE EPSTEIN DEP CHIEF ADV OFF, DIR RESP FUNDRAIS	(i)	226,720	0	0	6,849	20,703	254,272	0
	(ii)	0	0	0	0	0	0	0
16 ERICA MCKINLEY CHIEF LEGAL OFFICER	(i)	190,164	0	0	0	13,670	203,834	0
	(ii)	0	0	0	0	0	0	0
17 JULIETTE HIRT ACTING GENERAL COUN (THRU 6/30/22)	(i)	131,446	0	58,517	10,630	1,018	201,611	0
	(ii)	0	0	0	0	0	0	0
18 ANNE KENNEY DIR OF FIN ANLYS & BUDGET SYSTEMS	(i)	155,333	0	0	12,959	11,184	179,476	0
	(ii)	0	0	0	0	0	0	0
19 DAN CHU ACTING EXECUTIVE DIR (THRU 9/3/22)	(i)	86,435	0	0	0	4,484	90,919	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	JULIETTE HIRT, ASSISTANT SECRETARY, RECEIVED A \$58,517 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 2022, \$90,919 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

2022

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- ▶ **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	49	818,551	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	X	1	16,570	FAIR MARKET VALUE
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 DONATIONS.
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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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.**2022****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:	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.
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:	LIVING OUR VALUES: THE SIERRA CLUB IS A 130-YEAR-OLD ORGANIZATION THAT HAS EVOLVED GREATLY OVER TIME; CURRENTLY, WE'RE IN THE MIDST OF SIGNIFICANT ORGANIZATIONAL CHANGE. TO ACCOMPLISH OUR MISSION, WE STRIVE TO CENTER OUR VALUES AND BUILD POWER TOGETHER. OUR TRANSFORMATION IS GROUNDED IN THE BELIEF THAT THE ONLY WAY TO ACHIEVE OUR VISION OF A HEALTHY ENVIRONMENT FOR ALL IS TO BECOME A MORE EQUITABLE AND JUST ORGANIZATION THAT UNDERSTANDS THAT CLIMATE JUSTICE IS RACIAL JUSTICE. THIS YEAR WE LAUNCHED OUR CORE VALUES TO CREATE A SENSE OF SHARED PURPOSE. WE'RE FOLLOWING THROUGH ON RECOMMENDATIONS IN THE RESTORATIVE ACCOUNTABILITY PROCESS TO ENSURE THAT WE'RE A HEALTHY AND INCLUSIVE ORGANIZATION. AND OUR VISIONARY 2030 STRATEGIC FRAMEWORK LAYS OUT OUR PLAN TO ADDRESS THE CLIMATE AND EXTINCTION CRISES. WE ARE IN A DEFINING ERA FOR OUR PLANET AND THE SIERRA CLUB IS READY TO SEIZE THE MOMENT. WE WILL CONTINUE TO RAMP UP LOBBYING EFFORTS, ENGAGE OUR GRASSROOTS BASE, AND PROTECT OUR DEMOCRACY. AS THE MOST ENDURING AND INFLUENTIAL GRASSROOTS ENVIRONMENTAL ORGANIZATION IN THE UNITED STATES, WE HAVE SPENT DECADES ADVOCATING FOR POLICIES TO STOP THE CLIMATE CRISIS. OUR GRASSROOTS BASE IS HIGHLY ENGAGED; THEY SHOWED UP IN THE 10'S OF THOUSANDS TO HELP ELECT PRESIDENT BIDEN, AND THEIR ENERGY HASN'T LET UP. OUR VOLUNTEERS AND STAFF HAVE LONG-LASTING RELATIONSHIPS WITH LOCAL PARTNERS, FRONTLINE GROUPS, AND ELECTED OFFICIALS, POWERING OUR PUSH FOR BOLD LEGISLATION SUCH AS THE INFLATION REDUCTION ACT. AS A 501(C)(4) ORGANIZATION, WE'RE ABLE TO ENGAGE IN LOBBYING ACTIVITIES AND ENDORSE CANDIDATE CAMPAIGNS THROUGH AFFILIATED POLITICAL ACTION COMMITTEES (PACS). THE SIERRA CLUB FOUNDATION, OUR INDEPENDENT FISCAL SPONSOR, GRANTS US FLEXIBLE 501(C)(3) FUNDING FOR OUR MOST IMPACTFUL CAMPAIGNS TO PROTECT WILDLANDS, SHIFT THE ENERGY SECTOR, AND SUPPORT ENVIRONMENTAL JUSTICE. ALL THESE FACTORS COMBINED GIVE THE SIERRA CLUB DEEP RESERVES OF POWER THAT WE USE TO MOVE POLICIES THAT PRIORITIZE PEOPLE AND THE PLANET. CHAPTER STRONG: THE HEART OF SIERRA CLUB'S ENDURING STRENGTH ARISES FROM OUR NETWORK OF 63 CHAPTERS. THE EFFECTIVENESS OF OUR CHAPTERS LIES IN THEIR AUTHENTIC LOCAL RELATIONSHIPS IN COMMUNITIES NATIONWIDE. MOUNTAIN VALLEY PIPELINE: OUR SUCCESS IN DELAYING THE MOUNTAIN VALLEY PIPELINE, YET AGAIN, IS AN EXCELLENT EXAMPLE ILLUSTRATING THE ROLE OF CHAPTERS AND GRASSROOTS IN STOPPING DANGEROUS PIPELINES, PROTECTING LAND, WATER AND WILDLIFE, AND KEEPING COMMUNITIES HEALTHY AND STRONG. AT THE CENTER OF SIERRA CLUB'S PLAN TO ADDRESS CLIMATE CHANGE IS OUR DECADES-LONG COMMITMENT TO PROTECTING CRITICAL WILDLANDS AND WATERS. AT THE NATIONAL AND CHAPTER LEVEL, WE PARTNER WITH MANY FRONTLINE COMMUNITIES AND TRIBAL NATIONS TO ENSURE OUR WORK IMPACTS THE PEOPLE AND ECOSYSTEMS THAT NEED IT MOST. AFTER YEARS OF ADVOCACY FROM THE SIERRA CLUB, TRIBAL PARTNERS, AND OTHER CONSERVATION GROUPS, PRESIDENT BIDEN DESIGNATED THE CAMP HALE-CONTINENTAL DIVIDE NATIONAL MONUMENT, ENCOMPASSING 53,804 ACRES OF NEWLY PROTECTED LAND; AND HE RESTORED FEDERAL PROTECTIONS TO PORTIONS OF GRAND STAIRCASE-ESCALANTE, BEARS EARS, AND NORTHEAST CANYONS AND SEAMOUNTS NATIONAL MONUMENT. IN CALIFORNIA, OUR CHAPTERS, GRASSROOTS VOLUNTEERS, AND PARTNER GROUPS FINALIZED AN AMBITIOUS PLAN TO PROTECT 30 PERCENT OF LANDS AND WATERS BY 2030 TO COUNTER CATASTROPHIC BIODIVERSITY LOSS. AND WE CHAMPIONED TRIBAL NATIONS AND THE FEDERAL GOVERNMENT TO CO-MANAGE BEAR'S EARS MONUMENT CHARTING THE COURSE FOR MORE CHANGE IN THE FUTURE. WE ADDED 53,804 ACRES OF NEWLY PROTECTED LAND TOWARD OUR GOAL OF 100 MILLION ACRES BY 2028. - SUMMARY OF CHAPTERS ENGAGED IN 30X30: CA 30X30 - MONUMENT WINS: CAMP HALE RELEASE / SIERRA ARTICLE - TRIBAL CO-MANAGEMENT - SPECIES PROTECTION: ESA, WOLVES (POSITIVE/NEGATIVE SPIN)- BUILDING ACTIVISM IN STATES - CONGLOMERATE MESA K2GOLD - 2030 LANDSCAPES BLOG SERIES ACT FOR JUSTICE: OUR ROBUST POLICY, ADVOCACY, AND LEGAL TEAM ENABLE US TO BUILD POWER, POWER AND RESTORE ACCOUNTABILITY TO OUR DEMOCRACY AND ECONOMIC SYSTEM SO THAT DECISION-MAKERS ADDRESS THE CLIMATE CRISIS, PROTECT ECOSYSTEMS, AND DISMANTLE SYSTEMIC RACISM. THIS YEAR OUR ENVIRONMENTAL LAW PROGRAM (ELP) RACKED UP MANY IMPRESSIVE VICTORIES. IN ONE OF MANY NOTABLE CASES, THE BEYOND COAL CAMPAIGN, GRAND CANYON CHAPTER, ELP, AND RESIDENTS FROM RANDOLPH, AZ, FOUGHT FOR OVER A YEAR TO HALT THE EXPANSION OF THE COOLIDGE GENERATING STATION, AN 820-MEGAWATT GAS-POWER PLANT. THE COMMITTEE NOTED THAT TESTIMONY FROM BLACK RESIDENTS IN RANDOLPH, WHO HAS LONG STRUGGLED WITH POOR AIR QUALITY, SWAYED THEIR DECISION - PROVING THAT JUSTICE PREVAILS WHEN WE CENTER LOCAL VOICES. OUTDOORS FOR ALL: WE'RE WORKING TO REDUCE THE NATURE-EQUITY GAP AND MAKE THE OUTDOORS ACCESSIBLE AND WELCOMING FOR ALL. IN SEPTEMBER, THE WHITE HOUSE SIGNED A MEMORANDUM TO STRENGTHEN AND SUPPORT LOCALLY-LED CONSERVATION PROJECTS AND EXPAND ACCESS TO GREEN SPACES. ADDITIONALLY, OUR ADVOCACY LED TO THE BIDEN ADMINISTRATION COMMITTED TO EXPAND EQUITABLE ACCESS TO NATURE AND DEVELOP AN OUTDOOR RECREATION TASK FORCE AT THE DEPARTMENT OF VETERAN AFFAIRS. TRANSFORM OUR ENERGY SYSTEM: THIS YEAR WE'RE HEARTENED BY A STRING OF VICTORIES THAT WILL AID IN THE TRANSITION AWAY FROM FOSSIL FUELS AND SHIFT INVESTMENTS INTO CLEAN ENERGY. DUE TO OUR TIRELESS WORK, WE'VE RETIRED COAL PLANTS (363 TO DATE), STOPPED GAS PLANTS, AND PRIORITIZED PEOPLE OVER PIPELINES. SIERRA CLUB AND OUR PARTNERS STOPPED MANCHIN'S

Return Reference	Explanation
	<p>POLLUTER SIDE DEAL, SIGNIFICANTLY REDUCED THE IMPACT OF TRUCKING AND DIESEL DEATH ZONES, AND CONTINUE TO DELAY THE MOUNTAIN VALLEY PIPELINE AT EVERY TURN. IN A BIG WIN IN OUR FIGHT TO STOP GAS EXPANSION, CALIFORNIA BECAME THE FIRST STATE TO END GAS LINE SUBSIDIES FOR NEW BUILDINGS. TOGETHER WITH OUR MEMBERS AND PARTNERS, WE'LL CONTINUE TO ORGANIZE AT EVERY LEVEL TO BUILD POWER FOR SUSTAINABLE WINS THAT ADVANCE A 100 PERCENT CLEAN ENERGY GRID AND CREATE HEALTHY AND SAFE COMMUNITIES WHERE EVERYONE THRIVES. TOGETHER WITH OUR PARTNERS, WE BLOCKED OR DELAYED OVER \$200 BILLION OF OIL AND GAS INFRASTRUCTURE. WE STOPPED THE BUILDOUT OF FRACKED GAS EXPORT FACILITIES, FILING DOZENS OF LEGAL ACTIONS AND ORGANIZING COMMUNITIES ACROSS TEXAS AND LOUISIANA. WE HELD THE LINE IN STOPPING THE DANGEROUS MOUNTAIN VALLEY PIPELINE, AND ARE DOING GROUNDBREAKING WORK HOLDING THE OIL AND GAS INDUSTRY ACCOUNTABLE FOR THE FAILURE TO PLUG OIL AND GAS WELLS FROM LOS ANGELES TO APPALACHIA. INFLATION REDUCTION ACT: IN 2022, WE TOOK HUGE LEAPS TOWARDS TRANSFORMING OUR POWER SECTOR, "ELECTRIFYING EVERYTHING," BLOCKING NEW MARKETS FOR GAS, AND ENDING THE ERA OF FOSSIL FUELS. THE INFLATION REDUCTION ACT LAUNCHED \$369 BILLION IN INVESTMENTS IN CLEAN ENERGY, ELECTRIC VEHICLES, HEALTHY HOME RETROFITS, AND DIRECT SUPPORT FOR ENVIRONMENTAL JUSTICE COMMUNITIES, AND IMPLEMENTATION WORK IS WELL UNDERWAY. NEW JERSEY BECAME THE 8TH COMPLETELY COAL-FREE STATE; WASHINGTON BEAT CALIFORNIA TO BECOME THE FIRST STATE WITH AN ALL-ELECTRIC BUILDING CODE FOR NEW RESIDENTIAL AND COMMERCIAL BUILDINGS; AND NEW YORK BECAME THE FIRST STATE TO REQUIRE ALL-ELECTRIC SCHOOL BUSES.</p>
FORM 990, PART VI, SECTION A, LINE 6	<p>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.</p>
FORM 990, PART VI, SECTION A, LINE 7A	<p>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.</p>
FORM 990, PART VI, SECTION A, LINE 7B	<p>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.</p>
FORM 990, PART VI, SECTION B, LINE 11B	<p>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.</p>
FORM 990, PART VI, SECTION B, LINE 12C	<p>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.</p>
FORM 990, PART VI, SECTION B, LINE 15	<p>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.</p>
FORM 990, PART VI, SECTION C, LINE 19	<p>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).</p>
FORM 990, PART VII, SECTION A, LINE 1A:	<p>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 2022, \$90,919 OF DAN CHU'S COMPENSATION REPORTED ON PART VII AND SCHEDULE J OF THIS FORM 990 WAS FOR SERVICES PERFORMED FOR SIERRA CLUB.</p>
FORM 990, PART IX, LINE 11G	<p>FEES & CONCESSIONS: PROGRAM SERVICE EXPENSES 14,015,843. MANAGEMENT AND GENERAL EXPENSES 522,381. FUNDRAISING EXPENSES 2,032,548. TOTAL EXPENSES 16,570,772. STAFF TRAINING/SEARCH: PROGRAM</p>

Return Reference	Explanation
	SERVICE EXPENSES 740,555. MANAGEMENT AND GENERAL EXPENSES 27,602. FUNDRAISING EXPENSES 107,394. TOTAL EXPENSES 875,551. CONSULTANTS: PROGRAM SERVICE EXPENSES 7,187,232. MANAGEMENT AND GENERAL EXPENSES 267,874. FUNDRAISING EXPENSES 1,042,279. TOTAL EXPENSES 8,497,385.
FORM 990, PART XI, LINE 9:	SEGREGATED FUND ELIMINATIONS -189,060. CHANGE IN VALUE OF PENSION PLAN 9,906,100.

Additional Data

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Software ID:

Software Version:

Name of the organization: **SIERRA CLUB** Employer identification number: **94-1153307**

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

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

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes No
(1) THE SIERRA CLUB VOTER EDUCATION FUND 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 94-3244759	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes
(2) SIERRA CLUB INDEPENDENT ACTION 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 27-2585981	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes
(3) SIERRA CLUB POLITICAL COMMITTEE 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 94-2370348	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes
(4) SIERRA CLUB NEVADA PAC PO BOX 8096 RENO, NV 89507 81-3881275	POLITICAL ORGANIZATION	NV	527		SIERRA CLUB	Yes
(5) SIERRA CLUB GEORGIA PAC 743 E COLLEGE AVENUE SUITE B DECATUR, GA 30030 45-4845025	POLITICAL ORGANIZATION	GA	527		SIERRA CLUB	Yes
(6) SIERRA CLUB ARIZONA PAC 514 W ROOSEVELT STREET PHOENIX, AZ 85003 71-0939731	POLITICAL ORGANIZATION	AZ	527		SIERRA CLUB	Yes
(7) VOTE SIERRA CLUB OF HAWAII PO BOX 2577 HONOLULU, HI 968030000 36-4899162	POLITICAL ORGANIZATION	HI	527		SIERRA CLUB	Yes
(8) SIERRA CLUB IL CHAPTER PAC 70 E LAKE STREET SUITE 1500 CHICAGO, IL 60601 30-0390974	POLITICAL ORGANIZATION	IL	527		SIERRA CLUB	Yes
(9) WI SIERRA CLUB EDUCATION COMMITTEE 754 WILLIAMSON STREET MADISON, WI 53703 32-1409689	POLITICAL ORGANIZATION	WI	527		SIERRA CLUB	Yes
(10) KANSAS SIERRA CLUB PAC 9844 GEORGIA AVENUE KANSAS CITY, KS 66109 80-0479870	POLITICAL ORGANIZATION	KS	527		SIERRA CLUB	Yes
(11) SIERRA CLUB POLITICAL COMMITTEE OF TEXAS 615 WILLOW STREET SAN ANTONIO, TX 78202 26-1626567	POLITICAL ORGANIZATION	TX	527		SIERRA CLUB	Yes
(12) SIERRA CLUB POLITICAL COMMITTEE - MARYLAND CHAPTER PAC 4413 RIDGE STREET CHEVY CHASE, MD 20815 56-2672579	POLITICAL ORGANIZATION	MD	527		SIERRA CLUB	Yes
(13) MICHIGAN SIERRA PAC 109 E GRAND RIVER AVENUE LANSING, MI 48906 22-3935178	POLITICAL ORGANIZATION	MI	527		SIERRA CLUB	Yes
(14) MICHIGAN SIERRA CLUB INDEPENDENT ACTION PAC 109 E GRAND RIVER AVENUE LANSING, MI 48906 83-1295775	POLITICAL ORGANIZATION	MI	527		SIERRA CLUB	Yes
(15) MISSISSIPPI SIERRA CLUB PAC 921 N CONGRESS STREET JACKSON, MS 39202 45-4833193	POLITICAL ORGANIZATION	MS	527		SIERRA CLUB	Yes
(16) SIERRA NH PAC 40 NORTH MAIN STREET 2ND FLOOR CONCORD, NH 03301 01-0630051	POLITICAL ORGANIZATION	NH	527		SIERRA CLUB	Yes
(17) NC SIERRA CLUB PAC 19 W HARGETT STREET SUITE 210 RALEIGH, NC 27601 81-3666208	POLITICAL ORGANIZATION	NC	527		SIERRA CLUB	Yes
(18) NORTH STAR CHAPTER SIERRA CLUB POLITICAL COMMITTEE 153 WINIFRED STREET W SAINT PAUL, MN 55107 02-0566571	POLITICAL ORGANIZATION	MN	527		SIERRA CLUB	Yes
(19) OHIO SIERRA CLUB POLITICAL COMMITTEE 131 N HIGH STREET SUITE 605 COLUMBUS, OH 43215 34-1664332	POLITICAL ORGANIZATION	OH	527		SIERRA CLUB	Yes
(20) OREGON SIERRA CLUB PAC 1821 SE ANKENY STREET PORTLAND, OR 97214 01-0931836	POLITICAL ORGANIZATION	OR	527		SIERRA CLUB	Yes
(21) RIO GRANDE CHAPTER OF SIERRA CLUB PAC 1807 SECOND STREET UNIT 45 SANTA FE, NM 87505 81-1100693	POLITICAL ORGANIZATION	NM	527		SIERRA CLUB	Yes
(22) RIO GRANDE SIERRA CLUB HEALTHY COMMUNITIES 2215 LEAD AVE SE ALBUQUERQUE, NM 87106 85-0725977	POLITICAL ORGANIZATION	NM	527		SIERRA CLUB	Yes
(23) SIERRA CLUB SMALL DONOR COMMITTEE 1536 WYNKOOP STREET SUITE 200 DENVER, CO 80202 82-4800273	POLITICAL ORGANIZATION	CO	527		SIERRA CLUB	Yes
(24) SIERRA CLUB SF BAY CHAPTER CAMPAIGNS CANDIDATE PAC 312 CLAY STREET SUITE 300 OAKLAND, CA 94607 84-4941732	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes
(25) UTAH SIERRA CLUB POLITICAL COMMITTEE 824 SOUTH 400 WEST SUITE B112 SALT LAKE CITY, UT 84101 36-5011489	POLITICAL ORGANIZATION	UT	527		SIERRA CLUB	Yes
(26) VIRGINIA CHAPTER SIERRA CLUB POLITICAL ACTION COMMITTEE 422 E FRANKLIN ST STE 302 RICHMOND, VA 23219 51-0647000	POLITICAL ORGANIZATION	VA	527		SIERRA CLUB	Yes
(27) SIERRA CLUB PAC WA STATE 180 NICKERSON STREET SEATTLE, WA 98109 01-0872312	POLITICAL ORGANIZATION	WA	527		SIERRA CLUB	Yes
(28) SIERRA CLUB HEALTHY COMMUNITIES PAC 180 NICKERSON STREET SEATTLE, WA 98109 37-1525718	POLITICAL ORGANIZATION	WA	527		SIERRA CLUB	Yes
(29) CALIFORNIA SIERRA CLUB PAC 3250 WILSHIRE BLVD STE 1106 LOS ANGELES, CA 900101513 82-2778208	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes
(30) NEW JERSEY SIERRA CLUB PAC PO BOX 269 GARWOOD, NJ 07027 82-2008648	POLITICAL ORGANIZATION	NJ	527		SIERRA CLUB	Yes
(31) SIERRA CLUB FLORIDA PAC 220 LAKEVIEW DR 305 WESTON, FL 33326 82-1980202	POLITICAL ORGANIZATION	FL	527		SIERRA CLUB	Yes
(32) PENNSYLVANIA SIERRA CLUB PAC 225 MARKET ST STE 501 HARRISBURG, PA 171012126 82-0934859	POLITICAL ORGANIZATION	PA	527		SIERRA CLUB	Yes
(33) SIERRA CLUB POLITICAL COMMITTEE NE CHAPTER PO BOX 4664 OMAHA, NE 681040664 82-2828193	POLITICAL ORGANIZATION	NE	527		SIERRA CLUB	Yes
(34) SIERRA CLUB NEW YORK POLITICAL COMMITTEE 744 BROADWAY ALBANY, NY 12207 83-1103288	POLITICAL ORGANIZATION	NY	527		SIERRA CLUB	Yes
(35) SIERRA CLUB MISSOURI CHAPTER POLITICAL COMMITTEE 2818 SUTTON BLVD MAPLEWOOD, MO 631433010 30-1067095	POLITICAL ORGANIZATION	MO	527		SIERRA CLUB	Yes
(36) SIERRA CLUB OKLAHOMA CHAPTER POLITICAL ACTION COMMITTEE 600 NW 23RD STREET SUITE 204 OKLAHOMA CITY, OK 73103 82-4873738	POLITICAL ORGANIZATION	OK	527		SIERRA CLUB	Yes
(37) WEST VIRGINIA SIERRA CLUB PAC 518 MARYLAND AVE FAIRMONT, WV 26554 83-1805393	POLITICAL ORGANIZATION	WV	527		SIERRA CLUB	Yes
(38) SIERRA CLUB VERMONT CHAPTER PAC 145 BLUE HERON LANE N HERO, VT 05474 81-3880603	POLITICAL ORGANIZATION	VT	527		SIERRA CLUB	Yes
(39) TENNESSEE SIERRA CLUB POLITICAL COMMITTEE 500 PARAGON MILLS RD G2 NASHVILLE, TN 372113734 85-0756815	POLITICAL ORGANIZATION	TN	527		SIERRA CLUB	Yes
(40) KENTUCKY SIERRA CLUB PAC 1321 ELIZABETH ST BOWLING GREEN, KY 42104 86-3337792	POLITICAL ORGANIZATION	KY	527		SIERRA CLUB	Yes
(41) SIERRA CLUB MASSACHUSETTS IEPAC 50 FEDERAL ST FLOOR 3 BOSTON, MA 02110 85-1961327	POLITICAL ORGANIZATION	MA	527		SIERRA CLUB	Yes
(42) SIERRA CLUB SF BAY CHAPTER CAMPAIGNS SLATE MAILER 312 CLAY STREET SUITE 300 OAKLAND, CA 94607 26-2505161	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j	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	247,934	FAIR MARKET VALUE
(2) SIERRA CLUB INDEPENDENT ACTION	J	209,217	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](#)**Software ID:****Software Version:**