

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

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

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

Form

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

- 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 \$ 198,458,948

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? Yes No, H(b) Are all subordinates included? Yes No, H(c) Group exemption number

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

J Website: WWW.SIERRACLUB.ORG

K Form of organization: Corporation 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, AND USE ALL LAWFUL MEANS TO CARRY OUT THESE OBJECTIVES.

Table with 2 columns: Description, Amount. Rows 2-7a: 2 Check this box, 3 Number of voting members (15), 4 Number of independent voting members (11), 5 Total number of individuals employed (1,023), 6 Total number of volunteers (10,476), 7a Total unrelated business revenue (-47,877)

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (159,984,155), 9 Program service revenue (10,248,566), 10 Investment income (1,291,819), 11 Other revenue (1,900,543), 12 Total revenue (173,425,083)

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (1,038,618), 14 Benefits paid to or for members (0), 15 Salaries, other compensation, employee benefits (109,009,598), 16a Professional fundraising fees (1,148,721), 16b Total fundraising expenses (7,750,012), 17 Other expenses (61,076,549), 18 Total expenses (172,273,486), 19 Revenue less expenses (1,151,597)

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (152,083,529), 21 Total liabilities (43,661,274), 22 Net assets or fund balances (108,422,255)

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 2024-11-12

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 2580 N 1ST ST STE 460 SAN JOSE, CA 95131, Phone no. (408) 998-8400

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O.

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

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

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

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

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

4a (Code:) (Expenses \$ 84,104,798 including grants of \$ 1,038,618) (Revenue \$ 506,400) SEE SCHEDULE O.

4b (Code:) (Expenses \$ 25,411,300 including grants of \$ 0) (Revenue \$ 0) MEMBERSHIP, CHAPTER AND VOLUNTEER ACTIVITIES: SUPPORT AND FUNDING OF 64 VOLUNTEER LED CHAPTERS AND APPROXIMATELY 446 GROUPS, AND THE DEVELOPMENT OF A BROAD-BASED VOLUNTEER MEMBERSHIP.

4c (Code:) (Expenses \$ 24,867,556 including grants of \$ 0) (Revenue \$ 3,480,267) 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 450,715 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 \$ 12,358,097 including grants of \$ 0) (Revenue \$ 7,722,600) OUTDOOR ACTIVITIES: IN 2023, SIERRA CLUB OUTINGS OFFERED IMPACTFUL OUTDOOR EXPERIENCES THAT CONNECTED PEOPLE TO NATURE WHILE ADVANCING ENVIRONMENTAL EDUCATION AND BRINGING MEMBERS TO THE ORGANIZATION'S LARGER CONSERVATION CAMPAIGNS. THROUGH LOCAL CHAPTERS, GROUPS, AND SECTIONS, AS WELL AS THE NATIONAL OUTINGS PROGRAM AND CAMPAIGN-SPECIFIC OUTINGS, TENS OF THOUSANDS OF PARTICIPANTS WERE ENGAGED IN WAYS THAT DEEPENED THEIR UNDERSTANDING OF ENVIRONMENTAL ISSUES. THE INSPIRING CONNECTIONS OUTDOORS (ICO) PROGRAM, FOR EXAMPLE, RAN 249 TRIPS FOR 5,127 YOUTH AND ADULTS - PRIMARILY FROM UNDERSERVED COMMUNITIES - PROVIDING HANDS-ON ENVIRONMENTAL EDUCATION ABOUT ECOSYSTEMS, CONSERVATION ISSUES, AND THE ROLE OF PUBLIC LANDS IN CLIMATE RESILIENCE. THE NATIONAL OUTINGS PROGRAM OFFERED 180 DOMESTIC AND 55 INTERNATIONAL TRIPS TO 2,825 PARTICIPANTS, INTEGRATED LEARNING ABOUT LOCAL FLORA, FAUNA, GEOLOGY, AND CONSERVATION HISTORY, OFTEN INCORPORATING VOLUNTEER WORK LIKE TRAIL RESTORATION TO BUILD AWARENESS OF HOW ENVIRONMENTAL STEWARDSHIP ALIGNS WITH SIERRA CLUB CAMPAIGNS. LOCAL CHAPTERS AND GROUPS ORGANIZED APPROXIMATELY 10,000 OUTINGS WITH 50,000 PARTICIPANTS, RANGING FROM NATURE HIKES TO ADVOCACY TRAINING, EDUCATING PEOPLE ON PRESSING REGIONAL ISSUES LIKE WATER CONSERVATION, HABITAT PROTECTION, AND CLIMATE CHANGE, AND EMPOWERING THEM TO TAKE ACTION. THE MILITARY OUTDOORS PROGRAM, AS PART OF OUTDOORS FOR ALL AND SUPPORTED BY LOCAL OUTINGS, SUPPORTED VETERANS AND ACTIVE MILITARY MEMBERS WITH THERAPEUTIC OUTDOOR EXPERIENCES THAT PROMOTED HEALING, CONSERVATION, AND ADVOCACY. ACROSS ALL PROGRAMS, SIERRA CLUB OUTINGS NOT ONLY CONNECTED MEMBERS TO NATURE BUT ALSO INSTILLED ENVIRONMENTAL VALUES AND A SENSE OF RESPONSIBILITY, REINFORCING THE CLUB'S MISSION TO EXPLORE, ENJOY, AND PROTECT THE PLANET THROUGH DIRECT EDUCATION AND ALIGNMENT WITH SIERRA CLUB'S CONSERVATION GOALS.CHAPTER ALLOCATIONS: SUPPORTING LOCAL AND STATE STAFF TIME AND PROGRAM COSTS. LOCAL AND STATE ACTIVITIES INCLUDE PUBLIC COMMUNICATION AND EDUCATION ON CLIMATE, ENVIRONMENTAL AND CONSERVATION ISSUES; RAISING AWARENESS ABOUT CITY, COUNTY AND STATE POLICIES; MOBILIZING MEMBERS AND SUPPORTERS TO TAKE ACTION ON LOCAL AND STATE ADVOCACY INITIATIVES; AND HOSTING COMMUNITY EVENTS.

4d Other program services (Describe in Schedule O.) (Expenses \$ 12,358,097 including grants of \$ 0) (Revenue \$ 7,722,600)

4e Total program service expenses 146,741,751

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Form 990 (2023) 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 main columns: Question, Yes, No. Rows include: 1a (Voting members), 1b (Independent members), 2 (Family/Business relationships), 3 (Delegation of control), 4 (Changes to governing documents), 5 (Asset diversion), 6 (Members/stockholders), 7a (Election/appointment), 7b (Governance decisions), 8 (Meeting documentation), 8a (Governing body), 8b (Committees), 9 (Unreachable officers).

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

Table with 3 main columns: Question, Yes, No. Rows include: 10a (Local chapters), 10b (Written policies), 11a (Form 990 distribution), 11b (Review process), 12a (Conflict of interest policy), 12b (Disclosure of interests), 12c (Compliance monitoring), 13 (Whistleblower policy), 14 (Document retention), 15a (CEO compensation review), 15b (Other officer compensation review), 16a (Joint ventures), 16b (Participation in joint ventures).

Section C. Disclosure

Table with 3 main columns: Question, Yes, No. Rows include: 17 (States for Form 990), 18 (Form 1023 availability), 19 (Governing documents availability), 20 (Person with books and records).

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	Former			
(1) ALLISON CHIN PRESIDENT (EFF 5/16/23)	40.00 0.01	X		X			26,210	0	0	
(2) RAMON CRUZ PRESIDENT (THRU 5/15/23)	40.00 0.10	X		X			50,581	0	0	
(3) ROSS MACFARLANE VICE PRESIDENT (EFF 5/16/23)	30.00 0.01	X		X			0	0	0	
(4) JEREMY PATRICK MURPHY TREAS (THRU 5/15/23)/VP (EFF 5/16/23)	35.00 0.01	X		X			45,123	0	0	
(5) MARION KLAUS VICE PRESIDENT (THRU 5/15/23)	30.00 0.10	X		X			800	0	0	
(6) MEGHAN SAHLI-WELLS SECRETARY	28.00 0.01	X		X			11,233	0	0	
(7) CHEYENNE SKYE BRANSCUM TREASURER (EFF 5/16/23)	45.00 0.01	X		X			10,510	0	0	
(8) DEBBIE HEATON VP (THRU 5/15/23)/DIRECTOR	10.00 0.01	X		X			0	0	0	
(9) RITA HARRIS DIRECTOR	3.00 0.01	X					0	0	0	
(10) ANTONIO FULLER DIRECTOR	3.00 0.01	X					0	0	0	
(11) CHAD HANSON DIRECTOR	15.00 0.01	X					0	0	0	
(12) AARON MAIR DIRECTOR	7.00 0.01	X					0	0	0	
(13) CYNTHIA HOYLE DIRECTOR	20.00 0.01	X					0	0	0	
(14) MICHAEL DORSEY DIRECTOR	2.00 0.01	X					0	0	0	
(15) DAVID SCOTT DIRECTOR (EFF 5/16/23)	8.00 0.01	X					0	0	0	
(16) DAVID HOLTZ DIRECTOR (EFF 5/16/23)	10.00 0.01	X					800	0	0	
(17) SHRUTI BHATNAGAR DIRECTOR (EFF 5/16/23)	40.00 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) NATALIE LUCAS DIRECTOR (THRU 5/15/23)	3.00 0.01	X					0	0	0
(19) EVA HERNANDEZ MANAGING DIRECTOR	50.00 0.00			X			334,679	0	63,820
(20) GARY REINECKE ASST SEC (THRU 5/15/23), SEN DIR	50.00 0.00			X			274,659	0	37,033
(21) ADRIENNE FRAZIER CFO, ASSISTANT TREASURER	50.00 0.00			X			288,169	0	36,103
(22) ERICA MCKINLEY CHIEF LEGAL OFFICER, ASST SECRETARY	50.00 0.00			X			304,028	0	28,787
(23) ANA YANEZ CORREA DEPUTY EXECUTIVE DIRECTOR	50.00 0.00			X			298,853	0	11,952
(24) KRISTIN MACKLIN DEPUTY CFO, ASSISTANT TREASURER	50.00 0.00			X			233,310	0	19,686
(25) ANNE KENNEY DIR, FIN ANLYS & BDOT SYS/ASST SEC	50.00 0.00			X			156,370	0	26,809
(26) BENJAMIN JEALOUS EXECUTIVE DIRECTOR (EFF 3/1/23)	50.00 0.00			X			400,281	0	22,838
(27) MICHAEL PARRISH COO/ASST SECRETARY	50.00 0.00			X			209,267	0	18,813
(28) ROBERT CUTLER ASSISTANT TREASURER	2.00 0.00			X			0	0	0
(29) LOREN BLACKFORD INT ED(THRU 2/28/23)/SR ADVR(EFF 3/1)	50.00 0.00				X		220,941	0	2,040
(30) GABE GONZALEZ CHIEF ADV, ACT CEN REG FIELD DIR	50.00 0.00				X		252,306	0	28,466
(31) KEVIN HARRIS DEP MGN DIR & CHIEF COMMS OFFICER	50.00 0.00				X		241,774	0	2,666
(32) AIDA DAVIS CHIEF PEOPLE OFFICER	50.00 0.00				X		234,705	0	11,067
(33) PHILIP RADFORD CHIEF STRATEGY OFFICER	50.00 0.00				X		233,337	0	2,923
(34) BYRON RAMOS-GUDIOL CHIEF PROGRAM OFFICER (THRU 10/31/23)	50.00 0.00				X		252,060	0	20,214
(35) HOLLY BENDER CHIEF ENERGY OFFICER	50.00 0.00				X		230,995	0	30,423
(36) DEB PASTERNAK CHIEF FIELD OFFICER	50.00 0.00				X		204,889	0	35,904
(37) KIA BROWN CHIEF OF STAFF	50.00 0.00				X		191,951	0	22,024
(38) HOP HOPKINS DIR OF ORG TRANS (THRU 7/10/23)	50.00 0.00					X	344,898	0	28,160
(39) JOANNE SPALDING LEGAL DIRECTOR, ELP	50.00 0.00					X	280,067	0	17,087
(40) SALENA JEDEDE CHIEF ADV OFFICER (THRU 5/2/23)	50.00 0.00					X	303,494	0	25,340
(41) SHABINA BAHL CHIEF ADVANCEMENT OFFICER	50.00 0.00					X	286,488	0	2,081
(42) HEATHER WILSON DEPUTY CHIEF COMMS OFFICER	50.00 0.00					X	266,334	0	31,251
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						6,189,112	0	525,487	

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 **276**

	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>		No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MARKETEAM LLC 1200 ABERNATHY RD NE STE 400 ATLANTA, GA 30328	FUNDRAISING & PUBLIC EDUCATION	1,736,894
SYNAPSE ENERGY ECONOMICS INC 485 MASSACHUSETTS AVE STE 3 CAMBRIDGE, MA 02139	ECONOMIC TECHNICAL EXPERT	772,240
ARC INITIATIVES 750 17TH ST NW STE 500 WASHINGTON, DC 20006	CONSULTANT - COMMUNICATION	690,000
DONOR POINTS INC 565 BELLEVUE AVE 2307 OAKLAND, CA 94610	CONSULTANT - ONLINE FUNDRAISING	663,225
DATA AXLE INC PO BOX 959819 ST LOUIS, MO 631959819	DIGITAL SUSTAINER ACQUISITION	593,605
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 60		

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	18,260,800	
c Fundraising events		1c	209,578	
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	141,513,777	
g Noncash contributions included in lines 1a - 1f:\$		1g	163,509	
h Total. Add lines 1a-1f				159,984,155

Program Service Revenue		Business Code			
			(A)	(B)	
2a OUTINGS/LODGE PROGRAMS		900099	7,722,600	7,722,600	
b OTHER PROGRAM SERV REV		900099	2,147,073	2,147,073	
c PUBLICATION INCOME		541800	378,893		378,893
d					
e					
f All other program service revenue.					
g Total. Add lines 2a-2f.			10,248,566		

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,835,800		-47,877	1,883,673	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		432,024			432,024	
	6a Gross rents	(i) Real					
		(ii) Personal					
		6b Less: rental expenses					
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	23,772,472				
		(ii) Other					
		7b Less: cost or other basis and sales expenses	24,316,453				
	c Gain or (loss)		-543,981				
	d Net gain or (loss)			-543,981			-543,981
	8a Gross income from fundraising events (not including \$ 209,578 of contributions reported on line 1c). See Part IV, line 18						
		8a		86,539			
8b Less: direct expenses			80,003				
c Net income or (loss) from fundraising events			6,536			6,536	
9a Gross income from gaming activities. See Part IV, line 19							
	9a		1,282				
	9b Less: direct expenses		0				
c Net income or (loss) from gaming activities			1,282			1,282	
10a Gross sales of inventory, less returns and allowances							
	10a		1,579,700				
	10b Less: cost of goods sold		637,409				
c Net income or (loss) from sales of inventory			942,291	942,291			

Other Revenue Misc Amt	11a LITIGATION AWARD FEES	Business Code				
		541100	506,400	506,400		
	b SUBSCRIPTIONS	900099	12,010	12,010		
	c					
	d All other revenue					
e Total. Add lines 11a-11d			518,410			
12 Total revenue. See instructions			173,425,083	11,330,374	-47,877	2,158,431

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	1,038,618	1,038,618		
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.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,083,475	1,567,351	3,459,633	56,491
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	84,448,442	72,488,900	4,505,706	7,453,836
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,381,654	2,797,132	300,854	283,668
9 Other employee benefits	9,406,918	7,780,925	836,900	789,093
10 Payroll taxes	6,689,109	5,532,891	595,106	561,112
11 Fees for services (non-employees):				
a Management				
b Legal	6,844,500	5,361,600	1,395,100	87,800
c Accounting	663,464		663,464	
d Lobbying	760,074	760,074		
e Professional fundraising services. See Part IV, line 17	1,148,721			1,148,721
f Investment management fees	414,100		414,100	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	21,669,679	16,630,027	1,749,558	3,290,094
12 Advertising and promotion	2,609,600	2,078,700	6,400	524,500
13 Office expenses	7,773,100	5,429,100	263,500	2,080,500
14 Information technology	1,194,483	953,083	228,200	13,200
15 Royalties	496,600	440,300	56,300	
16 Occupancy	5,387,617	3,494,117	1,570,400	323,100
17 Travel	6,410,600	5,145,400	931,000	334,200
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,063,500	762,200	211,900	89,400
23 Insurance	1,425,000	1,203,500	175,800	45,700
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING & PUBLICATION	8,934,200	7,325,600	215,000	1,393,600
b MEMBERSHIP	1,608,062	1,608,062		
c LODGE/OUTING FIELD EXP	1,163,000	1,157,100	5,900	
d SIERRA CGS	754,491	674,891		79,600
e All other expenses	-8,095,521	2,512,180	196,902	-10,804,603
25 Total functional expenses. Add lines 1 through 24e	172,273,486	146,741,751	17,781,723	7,750,012
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	41,710,665	2	38,704,929
	3 Pledges and grants receivable, net	14,486,800	3	15,198,200
	4 Accounts receivable, net	2,698,600	4	2,791,000
	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	166,636	8	129,400
	9 Prepaid expenses and deferred charges	4,695,900	9	6,325,400
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,016,000		
	b Less: accumulated depreciation	10b 10,170,400	5,052,800	10c 4,845,600
	11 Investments—publicly traded securities	49,018,400	11	52,422,700
	12 Investments—other securities. See Part IV, line 11	14,544,400	12	18,345,100
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	14,726,364	15	13,321,200
16 Total assets: Add lines 1 through 15 (must equal line 33)	147,100,565	16	152,083,529	
Liabilities	17 Accounts payable and accrued expenses	22,158,000	17	17,677,500
	18 Grants payable		18	
	19 Deferred revenue	2,239,416	19	2,385,974
	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	26,697,000	25	23,597,800
	26 Total liabilities. Add lines 17 through 25	51,094,416	26	43,661,274
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	50,015,345	27	57,909,898
	28 Net assets with donor restrictions	45,990,804	28	50,512,357
	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	96,006,149	32	108,422,255
	33 Total liabilities and net assets/fund balances	147,100,565	33	152,083,529

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	173,425,083
2	Total expenses (must equal Part IX, column (A), line 25)	2	172,273,486
3	Revenue less expenses. Subtract line 2 from line 1	3	1,151,597
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	96,006,149
5	Net unrealized gains (losses) on investments	5	9,299,481
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,965,028
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	108,422,255

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 ID:

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Form 990, Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

2023

(Form 990)
Department of the Treasury
Internal Revenue Service

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

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	
_____ _____		_____ _____	
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

Additional Data

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

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

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization 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 ▶ \$ 963,678

3 Volunteer hours for political campaign activities. See instructions 5,797

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ 1,552

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ 10,000

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ 11,552

4 Did the filing organization file **Form 1120-POL** for this year? Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) MISSISSIPPI SIERRA CLUB PAC	148 OAKHURST TRAIL RIDGELAND, MS 39157	45-4833193	10,000	
2				
3				
4				
5				
6				

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

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

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1 Yes	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

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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 informed.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for various purposes, a table for 'Held at the End of the Year' with rows 2a-2d, and several text-based questions about monitoring and expenses.

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 and amounts for art and historical treasures.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	37,414,900	43,098,600	37,048,700	33,479,500	28,888,800
b Contributions	737,400	1,073,300	1,348,100	1,107,300	1,083,300
c Net investment earnings, gains, and losses	5,253,500	-4,838,400	6,351,800	3,961,900	4,257,400
d Grants or scholarships					
e Other expenditures for facilities and programs	1,971,000	1,918,600	1,650,000	1,500,000	750,000
f Administrative expenses					
g End of year balance	41,434,800	37,414,900	43,098,600	37,048,700	33,479,500

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:

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

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		649,303	637,975	11,328
c Leasehold improvements		11,308,397	7,702,957	3,605,440
d Equipment		3,058,300	1,829,468	1,228,832
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				4,845,600

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 (A) PRIVATE GLOBAL EQUITIES FUNDS, (B) GREEN ALPHA INVESTMENTS, (C), (D), (E), (F), (G), (H), and Total.

Part VIII Investments - Program Related.

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

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

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 (1) ADVANCES AND DEPOSITS, (2) RIGHT-OF-USE ASSETS, (3), (4), (5), (6), (7), (8), (9), and Total.

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 (1) Federal income taxes, DEFERRED LEASE LIABILITY, PENSION LIABILITY, and Total.

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	195,322,400
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	9,299,481
b	Donated services and use of facilities	2b	180,000
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	12,417,836
e	Add lines 2a through 2d	2e	21,897,317
3	Subtract line 2e from line 1	3	173,425,083
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	173,425,083

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	182,842,100
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	180,000
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	10,388,614
e	Add lines 2a through 2d	2e	10,568,614
3	Subtract line 2e from line 1	3	172,273,486
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	172,273,486

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 \$2,400 AND \$59,200, RESPECTIVELY, FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022. AS REQUIRED BY U.S. GAAP, THE CLUB HAS IDENTIFIED AND EVALUATED ITS SIGNIFICANT TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAIN OPEN AND DETERMINED THERE IS NO MATERIAL UNRECOGNIZED TAX BENEFIT OR LIABILITY TO BE RECORDED.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 10,850,000. SEGREGATED FUND ELIMINATIONS 850,424. RECLASS COST OF GOODS SOLD TO REVENUE 637,409. RECLASS FUNDRAISING EXPENSES TO REVENUE 80,003.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 10,850,000. SEGREGATED FUND ELIMINATIONS 645,102. RECLASS COST OF GOODS SOLD TO REVENUE 637,409. CHANGE IN VALUE OF PENSION PLAN -1,823,900. RECLASS FUNDRAISING EXPENSES TO REVENUE 80,003.

Additional Data

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

Software ID:
Software Version:

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

Name of the organization
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 LLC 600 NORTHPARK TOWN CENTER STE 400 ATLANTA, GA 30328	DIRECT MAIL		No	10,940,175	393,015	10,547,160
2 SD&A TELESERVICES INC 5757 W CENTURY BLVD SUITE 300 LOS ANGELES, C A 90045	TELEMARKETING		No	1,710,400	372,854	1,337,546
3 TELEFUND INC 294 WASHINGTON ST SUITE 501 BOSTON, MA 02108	TELEMARKETING		No	1,222,985	82,132	1,140,853
4 GORDON & SCHWENKMEYER INC 20300 S VERMONT AVE SUITE 210 TORRANCE, C A 90502	TELEMARKETING		No	350,968	218,697	132,271
5 DIGITAL MEDIA SOLUTIONS LLC 4800 140TH AVE N SUITE 101 CLEARWATER, FL 33762	DIGITAL FUNDRAISING		No	174,410	51,090	123,320
6 AUBRY & CO 9000 SUNSET BLVD SUITE 300 WEST HOLLYWOOD, C A 90069	DEVELOP & SECURE CORPORATE SPONSORSHIPS		No	0	30,933	-30,933
7						
8						
9						
10						
Total				14,398,938	1,148,721	13,250,217

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 CELEBRATION FOR CLIMATE ACTION (event type)	(c)Other events 12 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	79,810	51,500	132,861	264,171
	2 Less: Contributions	74,664	44,500	71,835	190,999
	3 Gross income (line 1 minus line 2)	5,146	7,000	61,026	73,172
Direct Expenses	4 Cash prizes			510	510
	5 Noncash prizes				
	6 Rent/facility costs	3,051		12,730	15,781
	7 Food and beverages	5,227		14,811	20,038
	8 Entertainment			10,009	10,009
	9 Other direct expenses	1,916	750	13,280	15,946
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				62,284
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				10,888	

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

OMB No. 1545-0047

2023

Open to Public Inspection

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 BEAR CREEK COUNCIL, BIOPHILIA FOUNDATION, BUS FOR OUTDOOR ACCESS AND TEACHING, etc.

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	PROJECT MANAGERS WORK WITH FIELD STAFF TO MONITOR THE USE OF FUNDS THAT ARE GRANTED LOCALLY IN THE FIELD. OUR GRANT AGREEMENTS REQUIRE THAT THE GRANTEE EITHER PROVIDE DOCUMENTATION OF WORK AND RELATED GRANT EXPENSES OR AGREE TO BE AUDITED.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

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

2023

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 BENJAMIN JEALOUS EXECUTIVE DIRECTOR (EFF 3/1/23)	(i)	400,281	0	0	0	22,838	423,119	0
	(ii)	0	0	0	0	0	0	0
2 EVA HERNANDEZ MANAGING DIRECTOR	(i)	334,679	0	0	37,821	25,999	398,499	0
	(ii)	0	0	0	0	0	0	0
3 HOP HOPKINS DIR OF ORG TRANS (THRU 7/10/23)	(i)	231,456	0	113,442	12,489	15,671	373,058	0
	(ii)	0	0	0	0	0	0	0
4 ERICA MCKINLEY CHIEF LEGAL OFFICER, ASST SECRETARY	(i)	304,028	0	0	6,240	22,547	332,815	0
	(ii)	0	0	0	0	0	0	0
5 SALENA JEGEDE CHIEF ADV OFFICER (THRU 5/2/23)	(i)	179,042	0	124,452	22,131	3,209	328,834	0
	(ii)	0	0	0	0	0	0	0
6 ADRIENNE FRAZIER CFO, ASSISTANT TREASURER	(i)	288,169	0	0	32,726	3,377	324,272	0
	(ii)	0	0	0	0	0	0	0
7 GARY REINECKE ASST SEC (THRU 5/15/23), SEN DIR	(i)	274,659	0	0	25,921	11,112	311,692	0
	(ii)	0	0	0	0	0	0	0
8 ANA YANEZ CORREA DEPUTY EXECUTIVE DIRECTOR	(i)	298,853	0	0	0	11,952	310,805	0
	(ii)	0	0	0	0	0	0	0
9 HEATHER WILSON DEPUTY CHIEF COMMS OFFICER	(i)	266,334	0	0	17,370	13,881	297,585	0
	(ii)	0	0	0	0	0	0	0
10 JOANNE SPALDING LEGAL DIRECTOR, ELP	(i)	280,067	0	0	4,341	12,746	297,154	0
	(ii)	0	0	0	0	0	0	0
11 SHABINA BAHL CHIEF ADVANCEMENT OFFICER	(i)	286,488	0	0	1,109	972	288,569	0
	(ii)	0	0	0	0	0	0	0
12 GABE GONZALEZ CHIEF ADV, ACT CEN REG FIELD DIR	(i)	252,306	0	0	14,945	13,521	280,772	0
	(ii)	0	0	0	0	0	0	0
13 BYRON RAMOS-GUDIEL CHIEF PROGRAM OFFICER (THRU 10/31/23)	(i)	252,060	0	0	18,286	1,928	272,274	0
	(ii)	0	0	0	0	0	0	0
14 HOLLY BENDER CHIEF ENERGY OFFICER	(i)	230,995	0	0	27,042	3,381	261,418	0
	(ii)	0	0	0	0	0	0	0
15 KRISTIN MACKLIN DEPUTY CFO, ASSISTANT TREASURER	(i)	233,310	0	0	4,559	15,127	252,996	0
	(ii)	0	0	0	0	0	0	0
16 AIDA DAVIS CHIEF PEOPLE OFFICER	(i)	234,705	0	0	0	11,067	245,772	0
	(ii)	0	0	0	0	0	0	0
17 KEVIN HARRIS DEP MGN DIR & CHIEF COMMS OFFICER	(i)	241,774	0	0	0	2,666	244,440	0
	(ii)	0	0	0	0	0	0	0
18 DEB PASTERNAK CHIEF FIELD OFFICER	(i)	204,889	0	0	15,634	20,270	240,793	0
	(ii)	0	0	0	0	0	0	0
19 PHILIP RADFORD CHIEF STRATEGY OFFICER	(i)	233,337	0	0	0	2,923	236,260	0
	(ii)	0	0	0	0	0	0	0
20 MICHAEL PARRISH COO/ASST SECRETARY	(i)	209,267	0	0	0	18,813	228,080	0
	(ii)	0	0	0	0	0	0	0
21 LOREN BLACKFORD INT ED(THRU 2/28/23)/SR ADVR(EFF 3/1)	(i)	220,941	0	0	866	1,174	222,981	0
	(ii)	0	0	0	0	0	0	0
22 KIA BROWN CHIEF OF STAFF	(i)	191,951	0	0	0	22,024	213,975	0
	(ii)	0	0	0	0	0	0	0
23 ANNE KENNEY DIR, FIN ANLYS & BDOT SYS/ASST SEC	(i)	156,370	0	0	14,055	12,754	183,179	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	HOP HOPKINS, DIRECTOR OF ORGANIZATIONAL TRANSFORMATION, RECEIVED A \$103,371 SEVERANCE PAYMENT AND \$10,071 COBRA SUBSIDY. SALENA JEGEDE, CHIEF ADVANCEMENT OFFICER, RECEIVED A \$124,452 SEVERANCE PAYMENT.

Additional Data

Return to Form

Software ID:

Software Version:

Noncash Contributions

2023

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
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	9	163,509	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

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.

	Yes	No
30a		No
31	Yes	
32a	Yes	
33		

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

Return to Form

Software ID:

Software Version:

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

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

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

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
SIERRA CLUB

Employer identification number

94-1153307

Return Reference	Explanation
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	<p>AT THE SIERRA CLUB, WE BELIEVE IN THE POWER OF TOGETHERNESS AND THAT WE ARE STRONGER TOGETHER. 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 FUEL INEQUITY, WE WILL CONTINUE TO FIGHT FOR A BOLD, TRANSFORMATIONAL AGENDA THAT RECOGNIZES THE INTERCONNECTEDNESS BETWEEN OUR PLANET, OUR HUMANITY, AND OUR DEMOCRACY. BY RECOGNIZING THAT OUR DESTINIES ARE TIED, WE CONTINUE TO NAME THAT ALL THINGS ARE FUNDAMENTALLY CONNECTED, AND THE OVERLAP BETWEEN ECOLOGY, RACE, GENDER, AND REPRESENTATIVE GOVERNMENT WILL MOVE TO EITHER ADVANCE OUR COLLECTIVE HUMANITY OR TO OPPRESS IT.</p>
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:	<p>OVERVIEW: THROUGHOUT 2023, WE CONTINUED PROGRESS TOWARDS THE GOALS LAID OUT IN OUR 2030 STRATEGIC FRAMEWORK. WE CONTINUE TO APPLY AN ENVIRONMENTAL JUSTICE LENS TO ALL THE WORK WE DO, UNDERSTANDING THAT CLIMATE JUSTICE IS RACIAL JUSTICE AND NEITHER CAN EXIST INDEPENDENTLY OF EACH OTHER. WE ALSO COMMITTED TO ORGANIZING OUR WORK ALONG THREE CORE PRIORITY AREAS, EACH DEFINED BY THE MOST URGENT CRISES FACING OUR PLANET AND OUR MOVEMENT: 1) THE EXTINCTION CRISIS; 2) THE CLIMATE CRISIS; 3) THE CRISIS OF OUR MOVEMENT NEEDING TO GROW RAPIDLY AND IMMEDIATELY IN ORDER TO SUCCESSFULLY ADDRESS THE FIRST TWO CRISES. WHILE OUR WORK TO PROTECT OUR LANDS, AIR, AND WATER SERVES OUR MISSION TO TACKLE THE EXTINCTION AND CLIMATE CRISES, WE ALSO REMAIN FOCUSED ON THE NECESSITY OF THIS WORK IN PROTECTING PUBLIC HEALTH AND ENVIRONMENTAL JUSTICE. THE SIERRA CLUB IS RISING TO MEET THE CRITICAL AND PIVOTAL MOMENT WE ARE NOW IN AS A COUNTRY AND WORLD COMMUNITY. WE SENT A DELEGATION TO THE COP28 CLIMATE SUMMIT IN DUBAI, WHERE FOR THE FIRST TIME WE ACHIEVED GLOBAL CONSENSUS ON OUR COLLECTIVE NEED TO TRANSITION AWAY FROM FOSSIL FUELS. WE CONTINUED TO EDUCATE ABOUT, PROMOTE, AND HELP UNLOCK THE POWER OF THE UNPRECEDENTED INVESTMENTS IN SOLVING THE CLIMATE CRISIS CONTAINED IN BOLD LEGISLATION LIKE THE INFLATION REDUCTION ACT AND BIPARTISAN INFRASTRUCTURE LAW. A 501(C)(4) ORGANIZATION, SIERRA CLUB ENGAGES IN LOBBYING ACTIVITIES AND ENDORSES 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. THIS STRUCTURAL DELINEATION ALLOWS THE SIERRA CLUB TO MOVE POLICIES THAT PRIORITIZE PEOPLE AND THE PLANET WHILE MAINTAINING FULL COMPLIANCE WITH ALL RULES, INTERNAL AND EXTERNAL, GOVERNING OUR WORK. GRASSROOTS STRONG: THE HEART OF SIERRA CLUB'S ENDURING STRENGTH IS OUR GRASSROOTS NETWORK OF 64 CHAPTERS, STATE AND LOCAL VOLUNTEER GROUPS, OUTINGS LEADERS, MEMBERS, AND ALL OF THE SIERRA CLUB SUPPORTERS AND PARTNERS. THEY ARE WHAT SET US APART AS THE POWERFUL AND UNIQUELY EFFECTIVE ORGANIZATION WE ARE. THE AUTHENTIC LOCAL RELATIONSHIPS OUR CHAPTER STAFF AND VOLUNTEERS CONTINUE TO BUILD IN COMMUNITIES ACROSS THE COUNTRY IS HOW WE ARE GROWING OUR MOVEMENT TO PROTECT OUR LANDS, AIR, AND WATER, AND TACKLE THE CLIMATE AND EXTINCTION CRISES. UNPRECEDENTED CLIMATE ACTION: THE SIERRA CLUB HAS BEEN HARD AT WORK TO ENSURE THE INFLATION REDUCTION ACT (IRA) IS FULLY IMPLEMENTED AND DELIVERS ON OUR CLIMATE GOALS. EXAMPLES OF THIS INCLUDE THE LAUNCH OF THE CLIMATE ADVOCATES PROGRAM THROUGH WHICH VOLUNTEERS ARE BEING TRAINED TO WORK IN THEIR COMMUNITIES TO EDUCATE THEIR FRIENDS AND NEIGHBORS AND LOBBY THEIR LOCAL AND STATE GOVERNMENTS TO TAKE ADVANTAGE OF IRA PROGRAMS. OUR BEYOND COAL CAMPAIGN IS WORKING TO PROVIDE MODELING AND LOBBY RURAL ELECTRIC COOPERATIVES ON HOW THEY CAN TAKE ADVANTAGE OF THE NEW IRA PROGRAM TO TRANSITION AWAY FROM COAL AND BRING CLEAN ENERGY TO RURAL AMERICA. WE ARE ALSO PUSHING STATE ENERGY OFFICES ACROSS THE COUNTRY TO FINALIZE REBATE PROGRAMS FOR CONSUMER EFFICIENCY AND ELECTRIFICATION PROGRAMS. TRANSPORTATION STANDARDS - PUSHING FOR HISTORIC PUBLIC HEALTH AND CLIMATE REGULATIONS: NEW EMISSIONS STANDARDS FOR LIGHT-, MEDIUM-, AND HEAVY-DUTY VEHICLES PROPOSED BY THE ENVIRONMENTAL PROTECTION AGENCY (EPA) WOULD CUT NEARLY 10 BILLION TONS OF CO2 EMISSIONS AND REDUCE RELIANCE ON 20 BILLION BARRELS OF IMPORTED OIL THROUGH 2055. SIERRA CLUB HELPED LEAD THE EFFORT URGING THE EPA TO SET THE STRONGEST POSSIBLE CLEAN VEHICLE STANDARDS THIS YEAR. THROUGHOUT THE CAMPAIGN, HUNDREDS OF SUPPORTERS ATTENDED PRESS EVENTS AND MEETUPS TO SPUR ENTHUSIASM FOR ALL THE BENEFITS OF TRANSITIONING TO ELECTRIC VEHICLES: CLEANER AIR, LESS CLIMATE POLLUTION, HEALTHIER COMMUNITIES, AND MORE SAVINGS FOR FAMILIES. IN 2023, CALIFORNIA ADOPTED TWO MAJOR TRANSPORTATION STANDARDS WHICH REPRESENT FIRST-OF-THEIR-KIND REGULATIONS TO PHASE OUT POLLUTING DIESEL-POWERED VEHICLES AT RAILYARDS AND PORTS. THE LOCOMOTIVE RULE WILL INCREASE THE USE OF ELECTRIC LOCOMOTIVES, CUTTING NITROGEN OXIDES EMISSIONS BY 63 TONS PER DAY ACROSS CALIFORNIA AND PREVENTING MORE THAN 3,200 PREMATURE DEATHS. THE ADVANCED CLEAN FLEETS RULE WILL ENSURE THAT FLEET OWNERS TRANSITION FROM DIRTY DIESEL TRUCKS TO ZERO-EMISSION TRUCKS. RETIRED OUR 300TH COAL PLANT: IN 2010, OUR BEYOND COAL CAMPAIGN TOOK ON THE AUDACIOUS GOAL OF SHUTTING DOWN THE COUNTRY'S WORST SOURCE OF CLIMATE POLLUTION - AMERICA'S OVER 500 OPERATIONAL COAL PLANTS. THIS YEAR, WE REACHED AN AMAZING MILESTONE, WITH 300 OF THOSE PLANTS NOW HAVING BEEN RETIRED FOR GOOD. IN ADDITION TO THE REDUCTION IN CLIMATE POLLUTION, THESE RETIREMENTS HAVE SIGNIFICANTLY DROPPED LEVELS OF HARMFUL AIR AND WATER POLLUTION, WHILE ALSO SPURRING THE DEMAND FOR CLEANER, RENEWABLE SOURCES OF ENERGY. PROTECTED LANDSCAPES FROM EXTRACTION: SIGNIFICANT STEPS WERE TAKEN THIS YEAR TO PROTECT THREATENED LANDS AND WATERS FROM DESTRUCTIVE RESOURCE EXTRACTION. IN JANUARY, THE DEPARTMENT OF THE INTERIOR ANNOUNCED A 20-YEAR MINERAL WITHDRAWAL TO PROTECT BOUNDARY WATERS CANOE AREA WILDERNESS IN MINNESOTA. THAT WAS FOLLOWED IN JUNE BY AN ORDER FROM INTERIOR SECRETARY DEB HAALAND PROHIBITING NEW FEDERAL OIL AND GAS LEASING WITHIN 10 MILES OF THE CHACO CULTURE NATIONAL HISTORICAL PARK IN NEW MEXICO. THE BUREAU OF LAND MANAGEMENT ALSO</p>

Return Reference	Explanation
	<p>EMBARKED ON A LANDMARK RULEMAKING PROCESS TO RE-BALANCE MANAGEMENT OF FEDERAL PUBLIC LANDS TO CONSIDER CONSERVATION AS A VALID USE OF PUBLIC LANDS AND WATERS. PRESERVED FORESTS FOR FUTURE GENERATIONS: OUR FOREST CONSERVATION CAMPAIGN SAW SIGNIFICANT PROGRESS THIS YEAR, THANKS TO OUR MEMBERS AND ACTIVISTS. IN JANUARY, PRESIDENT BIDEN REINSTATED THE ROADLESS RULE IN THE TONGASS NATIONAL FOREST, PRESERVING ONE OF THE LAST REMAINING TRACTS OF OLD GROWTH FORESTS IN THE COUNTRY FROM DEVELOPMENT. OLD GROWTH TREES AND MATURE FORESTS ARE SOME OF THE GREATEST TOOLS WE HAVE FOR TAKING ON THE CLIMATE CRISIS, AND THIS YEAR, THE FOREST SERVICE BEGAN THE PROCESS OF UPDATING ITS MANAGEMENT APPROACH TO PRESERVE THEM FROM LOGGING. SECURED MORE PROTECTED LANDS: YEARS OF WORK BY TRIBES, ACTIVISTS, AND SIERRA CLUB MEMBERS AND SUPPORTERS ACROSS THE COUNTRY PAID OFF THIS YEAR AS PRESIDENT BIDEN DESIGNATED FOUR NEW NATIONAL MONUMENTS, INCLUDING AVI KWA AME IN NEVADA, CASTNER RANGE IN TEXAS, AND BAAJ NWAAVJO 'ITAH KUKVENI - ANCESTRAL FOOTPRINTS OF THE GRAND CANYON IN ARIZONA. TRIBAL LEADERSHIP WAS ESSENTIAL IN MANY OF THESE EFFORTS, WHICH COLLECTIVELY PROTECTED MORE THAN 1.4 MILLION ACRES OF SPIRITUALLY, CULTURALLY, AND ECOLOGICALLY PRECIOUS LANDSCAPES. WE'RE ALSO CELEBRATING THE DESIGNATION OF THE EMMETT TILL AND MAMIE TILL-MOBLEY NATIONAL MONUMENT, WHICH HONORS THE LIVES AND ROLES OF BOTH IN CATALYZING THE CIVIL RIGHTS MOVEMENT. THE MONUMENT'S THREE LOCATIONS INCLUDE THE ROBERTS TEMPLE CHURCH OF GOD IN CHRIST IN CHICAGO, WHERE TILL'S FUNERAL WAS HELD; THE TALLAHATCHIE COUNTY COURTHOUSE IN SUMNER, MISSISSIPPI, WHERE THOSE ACCUSED OF KILLING HIM WERE ACQUITTED; AND A TALLAHATCHIE RIVER BANK IN MISSISSIPPI, WHERE EMMETT TILL'S BODY WAS FOUND. CLOSED UNLAWFUL AIR POLLUTION LOOPHOLES: IN JULY, WE SUCCESSFULLY PUSHED THE EPA TO REMOVE THE EMERGENCY AFFIRMATIVE DEFENSE PROVISIONS FROM OPERATING PERMIT REGULATIONS IN TITLE V OF THE CLEAN AIR ACT, CLOSING A LOOPHOLE THAT ALLOWED FOSSIL FUEL POWER PLANTS AND INDUSTRIAL FACILITIES TO RELEASE UNLIMITED AMOUNTS OF DANGEROUS AIR POLLUTION DURING STARTUP, SHUTDOWN, AND MALFUNCTION (SSM) EVENTS WITH IMPUNITY. AS LONG AS THESE LOOPHOLES EXIST, FENCELINE AND DOWNWIND COMMUNITIES CAN BE EXPOSED, OFTEN UNKNOWINGLY, TO LIMITLESS AMOUNTS OF SOOT, SMOG, AND TOXIC CHEMICALS, INCLUDING ETHYLENE OXIDE, HYDROGEN CYANIDE, HYDROFLUORIC ACID, SULFURIC ACID, AND OTHER CARCINOGENS AND NEUROTOXICANTS. THE CLEAN AIR ACT IS CLEAR AND COURTS HAVE REPEATEDLY HELD THIS TYPE OF LOOPHOLE UNLAWFUL, YET FOR FAR TOO LONG PEOPLE HAVE CONTINUED TO SUFFER AND DIE FROM EXPOSURE TO TOXIC AIR POLLUTION FROM SSM EVENTS. REGAINED PROTECTIONS FOR GRAY WOLVES: GRAY WOLVES REGAINED FEDERAL PROTECTIONS IN 44 STATES AFTER THEY WERE DELISTED FROM THE ENDANGERED SPECIES ACT UNDER THE TRUMP ADMINISTRATION. SIERRA CLUB HAS LONG ADVOCATED FOR THE FULL RECOVERY OF GRAY WOLVES IN THE LOWER 48 AND THEIR CONTINUED PROTECTION UNDER THE ENDANGERED SPECIES ACT. SIERRA CLUB AND OUR PARTNERS, INCLUDING EARTHJUSTICE, PREPARED A LAWSUIT THAT CHALLENGED THE TRUMP-ERA DECISION. WHILE FEDERAL PROTECTION WAS REGAINED IN 44 STATES, WE CONTINUE TO ADVOCATE FOR WOLVES IN MONTANA, IDAHO, AND WYOMING AS WELL AS PARTS OF WASHINGTON, OREGON, AND UTAH, WHICH STILL REQUIRE PROTECTION.</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 HAS BEEN DESIGNATED BY THE BOARD OF DIRECTORS TO REVIEW THE 990 ON THEIR BEHALF PRIOR TO FILING. 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. KEY EMPLOYEES (CURRENT AND FORMER) ARE RESPONSIBLE FOR DISCLOSING ANY POTENTIAL CONFLICTS OF INTEREST RELATED TO THEIR CLUB ACTIVITIES. THE POLICY IS INCLUDED IN THE EMPLOYEE HANDBOOK. LEGAL COUNSEL WILL INVESTIGATE COMPLAINTS OF VIOLATIONS. WHEN A POTENTIAL CONFLICT IS DISCLOSED BY A BOARD MEMBER, VOLUNTEER OR AN EMPLOYEE, THE HUMAN RESOURCES DEPARTMENT AND/OR LEGAL COUNSEL WILL MAKE 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 EXECUTIVE COMMITTEE AFTER AN EVALUATION OF PERFORMANCE AND INTERVIEWS WITH APPROPRIATE PARTIES. COMPENSATION IS BASED ON EXTERNAL DATA FROM LIKE ORGANIZATIONS. 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.</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</p>

Return Reference	Explanation
	THE AUDITED FINANCIAL STATEMENTS ALONG WITH A LINK TO THE FULL AUDITED FINANCIAL STATEMENTS ARE PUBLISHED IN SIERRA MAGAZINE (NOV.-DEC. ISSUE).
FORM 990, PART IX, LINE 11G	FEES & CONCESSIONS: PROGRAM SERVICE EXPENSES 11,805,323. MANAGEMENT AND GENERAL EXPENSES 1,151,571. FUNDRAISING EXPENSES 2,366,879. TOTAL EXPENSES 15,323,773. STAFF TRAINING/SEARCH: PROGRAM SERVICE EXPENSES 516,225. MANAGEMENT AND GENERAL EXPENSES 63,982. FUNDRAISING EXPENSES 98,780. TOTAL EXPENSES 678,987. CONSULTANTS: PROGRAM SERVICE EXPENSES 4,308,479. MANAGEMENT AND GENERAL EXPENSES 534,005. FUNDRAISING EXPENSES 824,435. TOTAL EXPENSES 5,666,919.
FORM 990, PART XI, LINE 9:	SEGREGATED FUND ELIMINATIONS 141,128. CHANGE IN VALUE OF PENSION PLAN 1,823,900.

Additional Data

Return to Form

Software ID:

Software Version:

Department of the Treasury
Internal Revenue Service

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 INDEPENDENT GEORGIA PAC 743 E COLLEGE AVENUE SUITE B DECATUR, GA 30030 45-4845025	POLITICAL ORGANIZATION	GA	527		SIERRA CLUB	Yes
(6) SIERRA CLUB COORDINATED GEORGIA PAC 743 E COLLEGE AVENUE SUITE B DECATUR, GA 30030 45-4845025	POLITICAL ORGANIZATION	GA	527		SIERRA CLUB	Yes
(7) SIERRA CLUB ARIZONA PAC 514 W ROOSEVELT STREET PHOENIX, AZ 85003 71-0939731	POLITICAL ORGANIZATION	AZ	527		SIERRA CLUB	Yes
(8) VOTE SIERRA CLUB OF HAWAII PO BOX 2577 HONOLULU, HI 968030000 36-4899162	POLITICAL ORGANIZATION	HI	527		SIERRA CLUB	Yes
(9) SIERRA CLUB IL CHAPTER PAC 70 E LAKE STREET SUITE 1500 CHICAGO, IL 60601 30-0390974	POLITICAL ORGANIZATION	IL	527		SIERRA CLUB	Yes
(10) WI SIERRA CLUB EDUCATION COMMITTEE 754 WILLIAMSON STREET MADISON, WI 53703 32-1409689	POLITICAL ORGANIZATION	WI	527		SIERRA CLUB	Yes
(11) KANSAS SIERRA CLUB PAC PO BOX 11415 OVERLAND PARK, KS 662071415 80-0479870	POLITICAL ORGANIZATION	KS	527		SIERRA CLUB	Yes
(12) SIERRA CLUB POLITICAL COMMITTEE OF TEXAS PO BOX 4998 AUSTIN, TX 787654998 26-1626567	POLITICAL ORGANIZATION	TX	527		SIERRA CLUB	Yes
(13) SIERRA CLUB POLITICAL COMMITTEE - MARYLAND CHAPTER PAC PO BOX 278 RIVERDALE, MD 207380278 56-2672579	POLITICAL ORGANIZATION	MD	527		SIERRA CLUB	Yes
(14) SIERRA CLUB HOOSIER CHAPTER PAC PO BOX 8264 BLOOMINGTON, IN 47407 93-4650449	POLITICAL ORGANIZATION	IN	527		SIERRA CLUB	Yes
(15) MICHIGAN SIERRA PAC 602 W IONIA ST LANSING, MI 48933 22-3935178	POLITICAL ORGANIZATION	MI	527		SIERRA CLUB	Yes
(16) MICHIGAN SIERRA CLUB INDEPENDENT ACTION PAC 109 E CESAR E CHAVEZ AVENUE LANSING, MI 48906 83-1295775	POLITICAL ORGANIZATION	MI	527		SIERRA CLUB	Yes
(17) MISSISSIPPI SIERRA CLUB PAC 148 OAKHURST TRAIL RIDGELAND, MS 39157 45-4833193	POLITICAL ORGANIZATION	MS	527		SIERRA CLUB	Yes
(18) SIERRA NH PAC CITIZENS BANK 1 CAPITAL PLAZA STE 4 CONCORD, NH 03301 01-0630051	POLITICAL ORGANIZATION	NH	527		SIERRA CLUB	Yes
(19) NC SIERRA CLUB PAC 19 W HARGETT STREET SUITE 210 RALEIGH, NC 27601 81-3666208	POLITICAL ORGANIZATION	NC	527		SIERRA CLUB	Yes
(20) NORTH STAR CHAPTER SIERRA CLUB POLITICAL COMMITTEE 2300 MYRTLE AVE STE 260 SAINT PAUL, MN 55114 02-0566571	POLITICAL ORGANIZATION	MN	527		SIERRA CLUB	Yes
(21) OHIO SIERRA CLUB POLITICAL COMMITTEE 273 DELAWARE PLACE AKRON, OH 44303 34-1664332	POLITICAL ORGANIZATION	OH	527		SIERRA CLUB	Yes
(22) OREGON SIERRA CLUB PAC PO BOX 42307 PORTLAND, OR 97242 01-0931836	POLITICAL ORGANIZATION	OR	527		SIERRA CLUB	Yes
(23) 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
(24) RIO GRANDE SIERRA CLUB HEALTHY COMMUNITIES 3935 ANDERSON AVE SE ALBUQUERQUE, NM 87108 85-0725977	POLITICAL ORGANIZATION	NM	527		SIERRA CLUB	Yes
(25) SIERRA CLUB ABQ MFC 5000 SEQUOIA RD NW ALBUQUERQUE, NM 87120 93-3586016	POLITICAL ORGANIZATION	NM	527		SIERRA CLUB	Yes
(26) LAS CRUCES SIERRA CLUB PAC 3935 ANDERSON AVE SE ALBUQUERQUE, NM 87108 87-2964485	POLITICAL ORGANIZATION	NM	527		SIERRA CLUB	Yes
(27) RIO GRANDE CHAPTER LAS CRUCES PAC 7509 SIERRA DE ORO PLACE LAS CRUCES, NM 88012 93-3879661	POLITICAL ORGANIZATION	NM	527		SIERRA CLUB	Yes
(28) SIERRA CLUB SMALL DONOR COMMITTEE 1536 WYNKOOP STREET SUITE 200 DENVER, CO 80202 82-4800273	POLITICAL ORGANIZATION	CO	527		SIERRA CLUB	Yes
(29) 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
(30) UTAH SIERRA CLUB POLITICAL COMMITTEE 824 SOUTH 400 WEST SUITE B103 SALT LAKE CITY, UT 84101 36-5011489	POLITICAL ORGANIZATION	UT	527		SIERRA CLUB	Yes
(31) VIRGINIA CHAPTER SIERRA CLUB POLITICAL ACTION COMMITTEE 100 W FRANKLIN ST MEZZANINE RICHMOND, VA 23220 51-0647000	POLITICAL ORGANIZATION	VA	527		SIERRA CLUB	Yes
(32) SIERRA CLUB PAC WA STATE 946 SW BERRY LAKE RD PORT ORCHAD, WA 983677564 01-0872312	POLITICAL ORGANIZATION	WA	527		SIERRA CLUB	Yes
(33) SIERRA CLUB HEALTHY COMMUNITIES PAC 946 SW BERRY LAKE RD PORT ORCHAD, WA 983677564 37-1525718	POLITICAL ORGANIZATION	WA	527		SIERRA CLUB	Yes
(34) CALIFORNIA SIERRA CLUB PAC 3250 WILSHIRE BLVD STE 1106 LOS ANGELES, CA 900101513 82-2778208	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes
(35) NEW JERSEY SIERRA CLUB PAC PO BOX 269 GARWOOD, NJ 07027 82-2008648	POLITICAL ORGANIZATION	NJ	527		SIERRA CLUB	Yes
(36) SIERRA CLUB FLORIDA PAC 220 LAKEVIEW DR 305 WESTON, FL 33326 82-1980202	POLITICAL ORGANIZATION	FL	527		SIERRA CLUB	Yes
(37) PENNSYLVANIA SIERRA CLUB PAC PO BOX 606 HARRISBURG, PA 17108 82-0934859	POLITICAL ORGANIZATION	PA	527		SIERRA CLUB	Yes
(38) SIERRA CLUB POLITICAL COMMITTEE NE CHAPTER 7020 BURT ST OMAHA, NE 68132 82-2828193	POLITICAL ORGANIZATION	NE	527		SIERRA CLUB	Yes
(39) SIERRA CLUB NEW YORK POLITICAL COMMITTEE 744 BROADWAY ALBANY, NY 12207 83-1103288	POLITICAL ORGANIZATION	NY	527		SIERRA CLUB	Yes
(40) SIERRA CLUB MISSOURI CHAPTER POLITICAL COMMITTEE PO BOX 432010 ST LOUIS, MO 63143 30-1067095	POLITICAL ORGANIZATION	MO	527		SIERRA CLUB	Yes
(41) SIERRA CLUB OKLAHOMA CHAPTER POLITICAL ACTION COMMITTEE PO BOX 60644 OKLAHOMA CITY, OK 731460644 82-4873738	POLITICAL ORGANIZATION	OK	527		SIERRA CLUB	Yes
(42) WEST VIRGINIA SIERRA CLUB PAC 518 MARYLAND AVE FAIRMONT, WV 26554 83-1805393	POLITICAL ORGANIZATION	WV	527		SIERRA CLUB	Yes
(43) SIERRA CLUB VERMONT CHAPTER PAC 145 BLUE HERON LANE N HERO, VT 05474 81-3880603	POLITICAL ORGANIZATION	VT	527		SIERRA CLUB	Yes
(44) TENNESSEE SIERRA CLUB POLITICAL COMMITTEE 500 PARAGON MILLS RD G2 NASHVILLE, TN 372113734 85-0756815	POLITICAL ORGANIZATION	TN	527		SIERRA CLUB	Yes
(45) KENTUCKY SIERRA CLUB PAC 1321 ELIZABETH ST BOWLING GREEN, KY 42104 86-3337792	POLITICAL ORGANIZATION	KY	527		SIERRA CLUB	Yes
(46) SIERRA CLUB MASSACHUSETTS IEPAC 50 FEDERAL ST FLOOR 3 BOSTON, MA 02110 85-1961327	POLITICAL ORGANIZATION	MA	527		SIERRA CLUB	Yes
(47) SIERRA CLUB MASSACHUSETTS 50 FEDERAL ST FLOOR 3 BOSTON, MA 02110 84-3585552	POLITICAL ORGANIZATION	MA	527		SIERRA CLUB	Yes
(48) 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	Yes	
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) CONTRIBUTIONS	R	10,000	FMV

Part VII Supplemental Information

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

Return Reference

Explanation

Schedule R (Form 990) 2023

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