

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2024

Open to Public Inspection

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

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

Form Department of the Treasury Internal Revenue Service

For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024

- 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, City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number 94-1153307, E Telephone number (415) 977-5500, G Gross receipts \$ 190,056,544

F Name and address of principal officer: RAHEL MELAKU, 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) 4947(a)(1) 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 include: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets, 3 Number of voting members of the governing body (Part VI, line 1a) 15, 4 Number of independent voting members of the governing body (Part VI, line 1b) 14, 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 940, 6 Total number of volunteers (estimate if necessary) 10,059, 7a Total unrelated business revenue from Part VIII, column (C), line 12 -54,580, 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 0

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (Part VIII, line 1h) 159,984,155 / 151,944,458, 9 Program service revenue (Part VIII, line 2g) 10,248,566 / 12,202,564, 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,291,819 / 2,786,511, 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,900,543 / 2,098,337, 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 173,425,083 / 169,031,870

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1,038,618 / 868,838, 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 / 0, 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 109,009,598 / 106,506,400, 16a Professional fundraising fees (Part IX, column (A), line 11e) 1,148,721 / 1,265,069, 16b Total fundraising expenses (Part IX, column (D), line 25) 8,952,184, 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 61,076,549 / 63,160,103, 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 172,273,486 / 171,800,410, 19 Revenue less expenses. Subtract line 18 from line 12 1,151,597 / -2,768,540

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (Part X, line 16) 152,083,529 / 151,587,359, 21 Total liabilities (Part X, line 26) 43,661,274 / 40,333,937, 22 Net assets or fund balances. Subtract line 21 from line 20 108,422,255 / 111,253,422

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 RAHEL MELAKU CFO, Date 2025-11-12

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date, Check if self-employed PTIN P01008919, Firm's name HOOD & STRONG LLP 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 \$ 83,901,874 including grants of \$ 868,838) (Revenue \$ 818,300) SEE SCHEDULE O.

4b (Code:) (Expenses \$ 23,636,322 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 \$ 20,029,540 including grants of \$ 0) (Revenue \$ 3,740,252) 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 430,000 MAGAZINES.CALENDAR & ONLINE STORE: OFFERED SIERRA CLUB BRANDED MERCHANDISE ABOUT NATURE OR THE ENVIRONMENT FOR SALE DIRECTLY TO THE PUBLIC AND OTHER RESELLERS.

(Code:) (Expenses \$ 12,915,851 including grants of \$ 0) (Revenue \$ 9,079,700)

OUTDOOR ACTIVITIES:IN 2024, 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 254 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 195 DOMESTIC AND 61 INTERNATIONAL TRIPS TO 3,088 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 1,334 OUTINGS WITH 4,319 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 \$ 12,915,851 including grants of \$ 0) (Revenue \$ 9,079,700)

4e Total program service expenses 140,483,587

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Each row has a corresponding 'Yes' and 'No' checkbox column.

Part IV Checklist of Required Schedules (continued)

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)

Main form content with questions 2a through 17 and corresponding answer boxes (2a, 2b, 3a, 3b, 4a, 4b, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b, 15, 16, 17).

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed. 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's 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			
(1) ALLISON CHIN PRESIDENT	40.00 0.01	X		X			112,749	0	0
(2) SHRUTI BHATNAGAR VICE PRESIDENT (EFF 5/24)	40.00 0.01	X		X			26,086	0	0
(3) JEREMY PATRICK MURPHY VICE PRESIDENT	30.00 0.01	X		X			47,736	0	0
(4) ROSS MACFARLANE VICE PRESIDENT (THRU 5/24)	30.00 0.01	X		X			0	0	0
(5) DAVID SCOTT SECRETARY (EFF 5/24)	10.00 0.01	X		X			18,140	0	0
(6) MEGHAN SAHLI-WELLS SECRETARY (THRU 5/24)/DIRECTOR	40.00 0.01	X		X			17,533	0	0
(7) CHEYENNE SKYE BRANSCUM TREASURER	30.00 0.01	X		X			32,419	0	0
(8) CLAYTON DAUGHENBAUGH DIRECTOR (EFF 5/24)	40.00 0.01	X					1,300	0	0
(9) RITA HARRIS DIRECTOR	10.00 0.01	X					0	0	0
(10) ERICA HALL DIRECTOR (EFF 5/24)	10.00 0.01	X					500	0	0
(11) DAVID KARPf DIRECTOR (EFF 5/24)	5.00 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) KARL PALMQUIST DIRECTOR (EFF 5/24)	10.00 0.01	X					0	0	0
(16) DAVID HOLTZ DIRECTOR	25.00 0.01	X					800	0	0
(17) ANTONIO FULLER DIRECTOR (THRU 5/24)	8.00 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) DEBBIE HEATON DIRECTOR (THRU 5/24)	8.00 0.01	X					0	0	0
(19) CHAD HANSON DIRECTOR (THRU 5/24)	15.00 0.01	X					0	0	0
(20) EVA HERNANDEZ MANAGING DIRECTOR (THRU 3/24)	50.00 0.00			X			463,501	0	40,525
(21) BENJAMIN JEALOUS EXECUTIVE DIRECTOR	50.00 0.00			X			447,435	0	77,391
(22) ANA YANEZ CORREA DEPUTY EXECUTIVE DIRECTOR	50.00 0.00			X			351,988	0	53,719
(23) ERICA MCKINLEY CHIEF LEGAL OFFICER, ASST SECRETARY	50.00 0.00			X			326,059	0	39,476
(24) MICHAEL PARRISH COO, ASST SECRETARY	50.00 0.00			X			322,495	0	37,589
(25) ADRIENNE FRAZIER CFO, ASSISTANT TREASURER	50.00 0.00			X			298,860	0	12,524
(26) KRISTIN MACKLIN DEPUTY CFO, ASSISTANT TREASURER	50.00 0.00			X			259,800	0	26,392
(27) RAHEL MELAKU SR DIR FIN PLANNING & ANLYS/ASST SEC	50.00 0.00			X			215,827	0	23,873
(28) ANNE KENNEY DIR, FIN ANLYS & BGDG SYS/ASST SEC	50.00 0.00			X			166,815	0	29,211
(29) HOLLY BENDER CHIEF CAMPAIGN OFFICER	50.00 0.00				X		252,153	0	10,504
(30) MIKAELA KING CHIEF OF MEMBERSHIP GROWTH	50.00 0.00				X		251,785	0	2,731
(31) LOREN BLACKFORD SR. ADV(THRU 4/24), ACTING DEP ED	50.00 0.00				X		212,559	0	11,856
(32) PHILLIP RADFORD CHIEF STRATEGY OFFICER	50.00 0.00				X		335,540	0	7,809
(33) KEVIN HARRIS DEP MGN DIR & CHIEF COMMS OFFICER	50.00 0.00				X		304,079	0	7,939
(34) KIA BROWN CHIEF OF VOLUNTEER EXPERIENCE	50.00 0.00				X		249,770	0	31,994
(35) AIDA DAVIS CHIEF PEOPLE OFFICER	50.00 0.00					X	354,228	0	22,549
(36) SHABINA BAHL CHIEF ADVANCEMENT OFFICER	50.00 0.00					X	290,227	0	28,961
(37) JOANNE SPALDING LEGAL DIRECTOR, ENVIRON LAW PROG	50.00 0.00					X	280,516	0	3,224
(38) NADINE WILBURN GEN COUNS EMPLOY/SR DIR LABOR REL	50.00 0.00					X	272,816	0	28,209
(39) WHITNEY PEARSON DEPUTY FIELD DIRECTOR (THRU 9/24)	50.00 0.00					X	246,630	0	16,702
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						6,160,346	0	513,178	

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 **289**

	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
HURON CONSULTING SERVICES LLC PO BOX 71223 CHICAGO, IL 60694	CONSULTANT - ADVISORY	1,500,000
M&R STRATEGIC SERVICES 1328 FLORIDA AVE NW LBBY 1 SECOND WASHINGTON, DC 20009	CONSULTANT - FUNDRAISING	1,262,132
GOOGLE INC PO BOX 883654 LOS ANGELES, CA 90088	TECHNOLOGY - SOFTWARE	1,138,233
PUBLIC OUTREACH FUNDRAISING LLC 672 S LA FAYETTE PARK PL LOS ANGELES, CA 90057	CONSULTANT - FUNDRAISING	823,553
DILWORTH PAXSON LLP PO BOX 825921 PHILADELPHIA, PA 19182	CONSULTANT - LEGAL SERVICES	814,235

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 **52**

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	18,178,300	
c Fundraising events		1c	116,419	
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	133,649,739	
g Noncash contributions included in lines 1a - 1f:\$		1g	2,334,874	
h Total. Add lines 1a-1f				151,944,458

Program Service Revenue		Business Code				
2a OUTINGS/LODGE PROGRAMS		900099	9,079,700	9,079,700		
b OTHER PROGRAM SERV REV		900099	2,709,680	2,709,680		
c PUBLICATION INCOME		541800	413,184			413,184
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			12,202,564			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,221,900		-54,580	2,276,480	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		237,317			237,317	
	6a Gross rents	(i) Real					
		(ii) Personal					
		6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities		21,067,721			
		(ii) Other					
		7a					
		b Less: cost or other basis and sales expenses	7b	20,503,110			
	c Gain or (loss)	7c	564,611				
	d Net gain or (loss)			564,611			564,611
8a Gross income from fundraising events (not including \$ 116,419 of contributions reported on line 1c). See Part IV, line 18							
	8a		65,328				
	b Less: direct expenses	8b	54,417				
c Net income or (loss) from fundraising events			10,911			10,911	
9a Gross income from gaming activities. See Part IV, line 19							
	9a		1,237				
	b Less: direct expenses	9b	0				
c Net income or (loss) from gaming activities			1,237			1,237	
10a Gross sales of inventory, less returns and allowances							
	10a		1,484,300				
	b Less: cost of goods sold	10b	467,147				
c Net income or (loss) from sales of inventory			1,017,153	1,017,153			

Other Revenue Misc Amt	11a LITIGATION AWARD FEES	Business Code				
		541100	818,300	818,300		
	b SUBSCRIPTIONS	900099	13,419	13,419		
	c					
	d All other revenue					
e Total. Add lines 11a-11d			831,719			
12 Total revenue. See instructions			169,031,870	13,638,252	-54,580	3,503,740

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	868,838	868,838		
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	4,191,828	894,092	3,229,057	68,679
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	82,550,450	68,831,839	6,697,899	7,020,712
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,374,709	2,712,688	386,208	275,813
9 Other employee benefits	10,009,808	8,046,171	1,145,542	818,095
10 Payroll taxes	6,379,605	5,128,110	730,094	521,401
11 Fees for services (non-employees):				
a Management				
b Legal	7,994,300	5,712,200	2,244,400	37,700
c Accounting	103,051		103,051	
d Lobbying	624,829	624,829		
e Professional fundraising services. See Part IV, line 17	1,265,069			1,265,069
f Investment management fees	406,300		406,300	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	28,998,413	21,147,690	3,091,488	4,759,235
12 Advertising and promotion	1,989,000	1,600,800	5,500	382,700
13 Office expenses	8,052,400	4,823,200	1,436,300	1,792,900
14 Information technology	731,539	685,539	40,600	5,400
15 Royalties	394,700	394,500		200
16 Occupancy	5,654,161	3,751,561	1,664,800	237,800
17 Travel	5,310,200	4,386,000	618,000	306,200
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	1,172,500	854,000	221,800	96,700
23 Insurance	1,489,500	1,225,100	175,900	88,500
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	6,158,000	4,850,800	137,400	1,169,800
b LODGE/OUTING FIELD EXP	1,422,900	1,406,600		16,300
c SIERRA COGS	750,553	705,053	100	45,400
d MEMBERSHIP	571,539	571,539		
e All other expenses	-8,663,782	1,262,438	30,200	-9,956,420
25 Total functional expenses. Add lines 1 through 24e	171,800,410	140,483,587	22,364,639	8,952,184
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	38,704,929	2	43,841,359
	3 Pledges and grants receivable, net	15,198,200	3	10,829,600
	4 Accounts receivable, net	2,791,000	4	6,069,700
	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	129,400	8	137,200
	9 Prepaid expenses and deferred charges	6,325,400	9	3,609,500
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,077,100		
	b Less: accumulated depreciation	10b 10,996,300	4,845,600	10c 4,080,800
	11 Investments—publicly traded securities	52,422,700	11	55,573,600
	12 Investments—other securities. See Part IV, line 11	18,345,100	12	16,271,100
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	13,321,200	15	11,174,500
16 Total assets: Add lines 1 through 15 (must equal line 33)	152,083,529	16	151,587,359	
Liabilities	17 Accounts payable and accrued expenses	17,677,500	17	21,386,500
	18 Grants payable		18	
	19 Deferred revenue	2,385,974	19	2,055,437
	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	23,597,800	25	16,892,000
	26 Total liabilities. Add lines 17 through 25	43,661,274	26	40,333,937
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	57,909,898	27	59,818,000
	28 Net assets with donor restrictions	50,512,357	28	51,435,422
	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	108,422,255	32	111,253,422
	33 Total liabilities and net assets/fund balances	152,083,529	33	151,587,359

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	169,031,870
2	Total expenses (must equal Part IX, column (A), line 25)	2	171,800,410
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,768,540
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	108,422,255
5	Net unrealized gains (losses) on investments	5	2,504,889
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	267,555
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2,827,263
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	111,253,422

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:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
 ▶ Go to www.irs.gov/Form990 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.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
SIERRA CLUB

Employer identification number

94-1153307

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

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

Name of organization
SIERRA CLUB

Employer identification number

94-1153307

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

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

Additional Data

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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 ▶ \$ 1,260,023

3 Volunteer hours for political campaign activities. See instructions 7,509

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

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

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

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? 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 \$ 16,696

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ 110,000

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ 126,696

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) MONTANA VALUES ACTION FUND	PO BOX 8512 MISSOULA, MT 59807	85-0933240	110,000	
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%; text-align:left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align:left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(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
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	No
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	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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Software ID:

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SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Open to Public Inspection

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

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

▶ **Attach to Form 990.**

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

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? **Yes** **No**

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? **Yes** **No**

Part II Conservation Easements.

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? **Yes** **No**

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? **Yes** **No**

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| 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	41,434,800	37,414,900	43,098,600	37,048,700	33,479,500
b Contributions	742,200	737,400	1,073,300	1,348,100	1,107,300
c Net investment earnings, gains, and losses	1,580,600	5,253,500	-4,838,400	6,351,800	3,961,900
d Grants or scholarships					
e Other expenditures for facilities and programs	2,032,000	1,971,000	1,918,600	1,650,000	1,500,000
f Administrative expenses					
g End of year balance	41,725,600	41,434,800	37,414,900	43,098,600	37,048,700

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0 %
 - b** Permanent endowment ▶ 100.000 %
 - c** Term endowment ▶ 0 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | No | No |
| (ii) Related organizations | No | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		649,303	640,671	8,632
c Leasehold improvements		11,689,597	8,567,421	3,122,176
d Equipment		2,708,193	1,788,208	919,985
e Other		30,007		30,007
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				4,080,800

Part VII Investments - Other Securities.

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other (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 (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 (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	183,544,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	2,504,889	
b	Donated services and use of facilities	2b	25,300	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	11,981,941	
e	Add lines 2a through 2d	2e		14,512,130
3	Subtract line 2e from line 1		3	169,031,870
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	169,031,870

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	181,113,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	25,300	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	9,287,290	
e	Add lines 2a through 2d	2e		9,312,590
3	Subtract line 2e from line 1		3	171,800,410
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	171,800,410

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, CERTAIN ACTIVITIES NOT DIRECTLY TIED TO THE CLUB'S TAX-EXEMPT PURPOSES ARE SUBJECT TO FEDERAL AND STATE INCOME TAXES. NO INCOME TAX PROVISION HAS BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY UNRELATED TRADE OR BUSINESS, IN THE OPINION OF MANAGEMENT, IS NOT MATERIAL TO THE FINANCIAL STATEMENTS AS A WHOLE. IN ADDITION, THE CLUB IS SUBJECT TO INCOME TAX ON CERTAIN POLITICAL ACTIVITIES, OF WHICH THERE WAS \$2,400 AND \$61,600, RESPECTIVELY, FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023. 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 10,000,000. SEGREGATED FUND ELIMINATIONS 1,460,377. RECLASS COST OF GOODS SOLD TO REVENUE 467,147. RECLASS FUNDRAISING EXPENSES TO REVENUE 54,417.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 10,000,000. SEGREGATED FUND ELIMINATIONS 1,721,626. RECLASS COST OF GOODS SOLD TO REVENUE 467,147. CHANGE IN VALUE OF PENSION PLAN -2,955,900. RECLASS FUNDRAISING EXPENSES TO REVENUE 54,417.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

Open to Public Inspection

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 SD&A TELESERVICES INC 5757 W CENTURY BLVD SUITE 300 LOS ANGELES, CA 90045	TELEMARKETING		No	1,568,188	369,305	1,198,883
2 TELEFUND INC 294 WASHINGTON ST SUITE 501 BOSTON, MA 02108	TELEMARKETING		No	1,077,438	77,772	999,666
3 GORDON & SCHWENKMEYER INC 20300 S VERMONT AVE SUITE 210 TORRANCE, CA 90502	TELEMARKETING		No	351,027	251,999	99,028
4 DIGITAL MEDIA SOLUTIONS LLC 4800 140TH AVE N SUITE 101 CLEARWATER, FL 33762	DIGITAL FUNDRAISING		No	95,671	395,148	-299,477
5 AUBRY & CO 9000 SUNSET BLVD SUITE 300 WEST HOLLYWOOD, CA 90069	DEVELOP & SECURE CORPORATE SPONSORSHIPS		No	0	168,500	-168,500
6						
7						
8						
9						
10						
Total				3,092,324	1,262,724	1,829,600

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GUARDIANS OF NATURE BENEFIT (event type)	BANFF FILM FEST (event type)	6 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	99,496	17,072	59,613	176,181
	2 Less: Contributions	94,612	0	18,475	113,087
	3 Gross income (line 1 minus line 2)	4,884	17,072	41,138	63,094
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	3,956	5,657	7,579	17,192
	7 Food and beverages	5,136		13,307	18,443
	8 Entertainment	0	4,000	1,675	5,675
	9 Other direct expenses	3,868		8,629	12,497
	10 Direct expense summary. Add lines 4 through 9 in column (d)				53,807
11 Net income summary. Subtract line 10 from line 3, column (d)				9,287	

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Revenue	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)				
Revenue	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.

Table with 2 columns: Return Reference, Explanation. Row 1: SCHEDULE G, PART I, LINE 2B, COLUMN (V); SIERRA CLUB PAID TELEFUND, INC. \$2,650 FOR FUNDRAISING EXPENSES AND \$77,772 FOR PROFESSIONAL FUNDRAISING SERVICES IN 2024...

Additional Data

**Schedule I
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

**Open to Public
Inspection**

Name of the organization
SIERRA CLUB

Employer identification number
94-1153307

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) RAINFOREST ACTION NETWORK 425 BUSH STREET SUITE 325 SAN FRANCISCO, CA 94108	94-3045180	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(2) GREEN LATINOS 1919 14TH STREET SUITE 700 BOULDER, CO 80302	26-3386082	501(C)(3)	20,000	0			ENVIRONMENTAL PROTECTION
(3) SHILOH COMMUNITY CENTER 14632 HIGHWAY 84 ELBA, AL 36323	93-4850052	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(4) INDIGENOUS ENVIRONMENTAL NETWORK PO BOX 485 BEMIDJI, MN 56619	38-3653476	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(5) GROUNDWORK NORTHEAST REVITALIZATION GROUP PO BOX 172403 KANSAS CITY, KS 66117	45-4925472	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(6) SWEET JANE PRODUCTIONS 37 GRAND AVENUE BROOKLYN, NY 11205	13-3931803	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(7) THE SANDERS INSTITUTE 131 CHURCH STREET SUITE 206 BURLINGTON, VT 05401	81-3250230	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(8) PHILADELPHIA PHYSICIANS FOR SOCIAL RESPONSIBILITY 1735 MARKET STREET SUITE A510 PHILADELPHIA, PA 19103	23-2153775	501(C)(3)	5,242	0			ENVIRONMENTAL PROTECTION
(9) PERSON COUNTY COMMUNITY ACTION NETWORK 5970 MT HARMONY CHURCH RD ROUGEMONT, NC 27572	99-0935451	501(C)(3)	13,000	0			ENVIRONMENTAL PROTECTION
(10) TEXAS CONSERVATION ALLIANCE PO BOX 822554 DALLAS, TX 75231	23-7112648	501(C)(3)	100,000	0			ENVIRONMENTAL PROTECTION
(11) SOUTHERN SECTOR RISING INC PO BOX 411288 DALLAS, TX 75241	85-2700437	501(C)(3)	76,765	0			ENVIRONMENTAL PROTECTION
(12) NOTO2ORG 262 SPRINGVIEW COMMERCE DR DEBARY, FL 32713	93-3694429		50,000	0			ENVIRONMENTAL PROTECTION
(13) ROTARY REACH FOUNDATION INC 114 WEST NECK ROAD	99-0615514	501(C)(3)	24,329	0			ENVIRONMENTAL PROTECTION

HUNTINGTON, NY 11743							
(14) SIERRA NEVADA ALLIANCE PO BOX 7989 SOUTH LAKE TAHOE, CA 96158	77-0343881	501(C)(3)	20,000	0			ENVIRONMENTAL PROTECTION
(15) MOUNTAIN WATERSHED ASSOCIATION PO BOX 408 MELCROFT, PA 154620408	25-1730301	501(C)(3)	18,571	0			ENVIRONMENTAL PROTECTION
(16) LEWIS & CLARK COLLEGE 10015 SW TERWILLIGER BLVD PORTLAND, OR 27219	93-0386858	501(C)(3)	15,000	0			ENVIRONMENTAL PROTECTION
(17) RIGHT TO THE CITY ALLIANCE INC 388 ATLANTIC AVE BROOKLYN, NY 11217	94-3462187	501(C)(3)	15,000	0			ENVIRONMENTAL PROTECTION
(18) PENNSYLVANIA BAT RESCUE 42 HIGH VIEW LN MERTZTOWN, PA 19539	81-1351876	501(C)(3)	14,625	0			ENVIRONMENTAL PROTECTION
(19) THE MERRILL W LINN LAND & WATERWAYS CONSERVANCY PO BOX 501 LEWISBURG, PA 17837	23-2533918	501(C)(3)	14,386	0			ENVIRONMENTAL PROTECTION
(20) THREE RIVERS WATERKEEPER INC 623 EAST 8TH AVENUE HOMESTEAD, PA 15120	27-0486655	501(C)(3)	14,138	0			ENVIRONMENTAL PROTECTION
(21) SEQUOIA FORESTKEEPER PO BOX 2134 KERNVILLE, CA 932382134	91-2154817	501(C)(3)	13,000	0			ENVIRONMENTAL PROTECTION
(22) SOPHIE GERSON HEALTHY YOUTH 505 LAGUARDIA PLACE SUITE 20A NEW YORK, NY 10012	46-2977659	501(C)(3)	12,000	0			ENVIRONMENTAL PROTECTION
(23) KENTUCKY RESOURCES COUNCIL PO BOX 1070 FRANKFURT, KY 40602	31-1042931	501(C)(3)	10,050	0			ENVIRONMENTAL PROTECTION
(24) DELTA WIND BIRDS PO BOX 1536 OXFORD, MS 38655	46-4111208	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(25) FRIENDS OF AUWAHI FOREST RESTORATION PROJECT PO BOX 652 MAKAWAO, HI 96768	87-0700795	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(26) ISAAC W BERNHEIM FOUNDATION 2075 CLERMONT RD CLERMONT, KY 40110	61-0444651	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(27) KENTUCKY HEARTWOOD INC 660 MT VERNON RIDGE FRANKFORT, KY 40601	01-0701145	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(28) MALAMA LEARNING CENTER PO BOX 1662 HONOLULU, HI 96806	20-0442056	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(29) SAVE OUR FOREST ASSOCIATION PO BOX 126 RIM FOREST, CA 92378	33-0258138	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(30) WILDLANDS CONSERVANCY 3701 ORCHID PLACE EMMAUS, PA 18049	33-0676450	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION
(31) HOFSTRA UNIVERSITY 101 HOFSTRA UNIVERSITY ROOM 102 HOFSTRA HALL HEMPSTEAD, NY 11549	11-1630906	501(C)(3)	9,000	0			ENVIRONMENTAL PROTECTION
(32) ENVIRONMENTAL CENTER OF SAN DIEGO 2251 ERIE ST	47-3583767	501(C)(3)	8,500	0			ENVIRONMENTAL PROTECTION

SAN DIEGO,CA 92110							
(33) OREGON NATURAL RESOURCES COUNCIL FUND OREGON WILD 5825 N GREELEY AVE PORTLAND,OR 97217	23-7432820	501(C)(3)	6,000	0			ENVIRONMENTAL PROTECTION
(34) WILD ALABAMA 15431 HWY 278 PO BOX 31 DOUBLE SPRINGS,AL 35553	85-2784968	501(C)(3)	6,000	0			ENVIRONMENTAL PROTECTION
(35) GROUNDED STRATEGIES 6401 PENN AVE 3RD FL SUITE 300 PITTSBURGH,PA 15206	32-2309836	501(C)(3)	5,138	0			ENVIRONMENTAL PROTECTION
(36) ILLINOIS ENVIRONMENTAL COUNCIL 520 E CAPITOL AVE SPRINGFIELD,IL 62701	37-0989990	501(C)(4)	5,120	0			ENVIRONMENTAL PROTECTION
(37) MOLOKA'I LAND TRUST PO BOX 1297 MAKAWAO,HI 96768	20-4915071	501(C)(3)	10,000	0			ENVIRONMENTAL PROTECTION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 35
. ▶

3 Enter total number of other organizations listed in the line 1 table ▶ 2

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

Part III can be duplicated if additional space is needed.

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

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

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

Additional Data

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Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

(Rev. January 2025)

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

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

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	(i)	447,435	0	0	48,375	29,016	524,826	0
	(ii)	0	0	0	0	0	0	0
2 EVA HERNANDEZ MANAGING DIRECTOR (THRU 3/24)	(i)	80,878	0	382,623	29,903	10,622	504,026	0
	(ii)	0	0	0	0	0	0	0
3 ANA YANEZ CORREA DEPUTY EXECUTIVE DIRECTOR	(i)	351,988	0	0	37,625	16,094	405,707	0
	(ii)	0	0	0	0	0	0	0
4 AIDA DAVIS CHIEF PEOPLE OFFICER	(i)	354,228	0	0	8,044	14,505	376,777	0
	(ii)	0	0	0	0	0	0	0
5 ERICA MCKINLEY CHIEF LEGAL OFFICER, ASST SECRETARY	(i)	326,059	0	0	14,517	24,959	365,535	0
	(ii)	0	0	0	0	0	0	0
6 MICHAEL PARRISH COO, ASST SECRETARY	(i)	322,495	0	0	7,538	30,051	360,084	0
	(ii)	0	0	0	0	0	0	0
7 PHILLIP RADFORD CHIEF STRATEGY OFFICER	(i)	335,540	0	0	4,886	2,923	343,349	0
	(ii)	0	0	0	0	0	0	0
8 SHABINA BAHL CHIEF ADVANCEMENT OFFICER	(i)	290,227	0	0	9,646	19,315	319,188	0
	(ii)	0	0	0	0	0	0	0
9 KEVIN HARRIS DEP MGN DIR & CHIEF COMMS OFFICER	(i)	304,079	0	0	6,939	1,000	312,018	0
	(ii)	0	0	0	0	0	0	0
10 ADRIENNE FRAZIER CFO, ASSISTANT TREASURER	(i)	298,860	0	0	9,045	3,479	311,384	0
	(ii)	0	0	0	0	0	0	0
11 NADINE WILBURN GEN COUNS EMPLOY/SR DIR LABOR REL	(i)	272,816	0	0	24,482	3,727	301,025	0
	(ii)	0	0	0	0	0	0	0
12 KRISTIN MACKLIN DEPUTY CFO, ASSISTANT TREASURER	(i)	259,800	0	0	11,024	15,368	286,192	0
	(ii)	0	0	0	0	0	0	0
13 JOANNE SPALDING LEGAL DIRECTOR, ENVIRON LAW PROG	(i)	280,516	0	0	0	3,224	283,740	0
	(ii)	0	0	0	0	0	0	0
14 KIA BROWN CHIEF OF VOLUNTEER EXPERIENCE	(i)	249,770	0	0	2,385	29,609	281,764	0
	(ii)	0	0	0	0	0	0	0
15 WHITNEY PEARSON DEPUTY FIELD DIRECTOR (THRU 9/24)	(i)	231,576	0	15,054	4,546	12,156	263,332	0
	(ii)	0	0	0	0	0	0	0
16 HOLLY BENDER CHIEF CAMPAIGN OFFICER	(i)	252,153	0	0	7,670	2,834	262,657	0
	(ii)	0	0	0	0	0	0	0
17 MIKAELA KING CHIEF OF MEMBERSHIP GROWTH	(i)	251,785	0	0	0	2,731	254,516	0
	(ii)	0	0	0	0	0	0	0
18 RAHEL MELAKU SR DIR FIN PLANNING & ANLYS/ASST SEC	(i)	215,827	0	0	0	23,873	239,700	0
	(ii)	0	0	0	0	0	0	0
19 LOREN BLACKFORD SR. ADV(THRU 4/24), ACTING DEP ED	(i)	212,559	0	0	8,754	3,102	224,415	0
	(ii)	0	0	0	0	0	0	0
20 ANNE KENNEY DIR, FIN ANLYS & BDOT SYS/ASST SEC	(i)	166,815	0	0	14,812	14,399	196,026	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	EVA HERNANDEZ, MANAGING DIRECTOR, AND WHITNEY PEARSON, DEPUTY FIELD DIRECTOR, RECEIVED SEVERANCE PAYMENTS OF \$382,623 AND \$15,054 RESPECTIVELY IN 2024.

Additional Data

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Software ID:

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Noncash Contributions

2024

Open to Public Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 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	20	2,334,874	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

	Yes	No
30a		No
31	Yes	
32a	Yes	
33		

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

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

Return Reference	Explanation
PART I, COLUMN (B):	THIS COLUMN REFLECTS THE NUMBER OF DONATIONS.
PART I, LINE 32B:	THE SIERRA CLUB MAY RETAIN QUALIFIED BROKERS FOR THE SALE OF PROPERTY RECEIVED BY THE ORGANIZATION AS GIFTS. THIS SERVICE WAS NOT USED IN 2024.

Additional Data

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SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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.

Open to Public Inspection

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

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

Name of the organization
SIERRA CLUB

Employer identification number

94-1153307

Return Reference	Explanation
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	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.
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:	<p>OVERVIEW: THROUGHOUT 2024, WE CONTINUED PROGRESS TOWARDS THE GOALS LAID OUT IN OUR 2030 STRATEGIC FRAMEWORK. WE CONTINUE TO EDUCATE ABOUT THE URGENCY OF TACKLING THE CLIMATE CRISIS, AND WE WORKED TO UNLOCK THE POWER OF INVESTMENTS IN SOLVING THE CLIMATE CRISIS CONTAINED IN FEDERAL LEGISLATION OF THE PAST FEW YEARS. GRASSROOTS STRONG: THE HEART OF SIERRA CLUB'S ENDURING STRENGTH AND UNIQUE EFFECTIVENESS IS OUR GRASSROOTS NETWORK OF 64 CHAPTERS, STATE AND LOCAL VOLUNTEER GROUPS, OUTINGS LEADERS, MEMBERS, AND ALL OF THE SIERRA CLUB SUPPORTERS AND PARTNERS IN COMMUNITIES ACROSS THE COUNTRY. BEYOND COAL: OUR BEYOND COAL CAMPAIGN ALSO HAD MAJOR WINS IN 2024, SECURING THE RETIREMENT OR COMMITMENT TO RETIRE OUR 389TH COAL PLANT SINCE THE CAMPAIGN BEGAN IN 2010. OUR WORK LED TO THE ANNOUNCED RETIREMENT OF THE LAST TWO COAL PLANTS IN NEW ENGLAND, FUNDING FROM THE USDA FOR TEN RURAL COOPERATIVES TO TRANSITION FROM COAL TO CLEAN ENERGY, AND HISTORIC ANTI-POLLUTION STANDARDS FROM THE EPA. BEYOND DIRTY FUELS: OUR BEYOND DIRTY FUELS CAMPAIGN PROTECTED COMMUNITIES, LANDSCAPES, AND WILDLIFE FROM 11 DANGEROUS GAS PIPELINES, 25 LIQUEFIED METHANE GAS EXPORT PROJECTS, AND FOUR OIL EXPORT FACILITIES. CLEAN TRANSPORTATION FOR ALL: SIERRA CLUB SUCCESSFULLY ADVOCATED FOR CALIFORNIA'S ADVANCED CLEAN CARS (ACC II) WAIVER, AND ORGANIZED THE LARGEST NUMBER OF WITNESSES OF ANY GREEN GROUP TO TESTIFY AT THE EPA'S HEARING ON THE POLICY. WE ALSO LED A NATIONAL CAMPAIGN PUSHING EPA TO FINALIZE THE STRONGEST STANDARDS POSSIBLE FOR CLEAN CARS AND TRUCKS. AND WE SUCCESSFULLY PUSHED FOR IMPLEMENTATION OF THE CLEAN TRANSPORTATION INITIATIVES WITHIN THE INFLATION REDUCTION ACT (IRA) AND THE INFRASTRUCTURE INVESTMENT AND JOBS ACT (IIJA) LIKE THE CLEAN SCHOOL BUS AND CLEAN PORTS PROGRAMS. WE ALSO DEVELOPED AN ONLINE INTERACTIVE MAP SHOWING UTILITY INVESTMENTS IN EV CHARGING INFRASTRUCTURE AND CLEAN TRANSPORTATION EQUITY PROGRAMS, AND INTERVENED OR PARTICIPATED IN PUBLIC UTILITY COMMISSION DOCKETS TO ADVOCATE FOR TRANSPORTATION ELECTRIFICATION INFRASTRUCTURE IN 14 STATES. AT THE STATE AND LOCAL LEVELS, WE ORGANIZED SUPPORT FOR CONGESTION PRICING IN NEW YORK CITY AND ELECTRIC VEHICLES IN ILLINOIS, AND AGAINST HIGHWAY EXPANSION IN CALIFORNIA. PROTECTING LANDS AND WATERS: WE FOUGHT FOR TRIBAL RIGHTS AND WORKED TO RESTORE SALMON BY SECURING COMMITMENTS FROM THE ADMINISTRATION TO LAY THE GROUNDWORK FOR REMOVING THE FOUR LOWER SNAKE RIVER DAMS. WE ADVOCATED FOR THE ADDITION OF TWO NEW MONUMENTS - RECOGNIZING THE SPRINGFIELD 1908 RACE RIOT AND CARLISLE FEDERAL INDIAN BOARDING SCHOOL - AND EXPANSION OF TWO MORE - THE SAN GABRIEL MOUNTAINS AND BERRYESSA SNOW MOUNTAIN MONUMENTS. WE SECURED THE ENACTMENT OF THE PUBLIC LANDS RULE, WHICH REQUIRES FEDERAL LAND MANAGERS TO PUT CONSERVATION ON A LEVEL PLAYING FIELD WITH MINING AND DRILLING. WE ALSO SECURED A MINERAL WITHDRAWAL FOR COLORADO'S THOMPSON DIVIDE, PROTECTING 200,000 ACRES OF PUBLIC LANDS FROM DRILLING AND MINING. WE FOUGHT FOR AND WON NEW FEDERAL RULES TO PROTECT 13 MILLION ACRES OF THE WESTERN ARCTIC FROM OIL AND GAS DRILLING. WE URGED THE ADMINISTRATION TO ENACT NEW FEDERAL RULES ON BONDING AND ROYALTIES FOR OIL AND GAS DRILLING ON PUBLIC LANDS, ALLOWING TAXPAYERS TO GET A FAIR RETURN ON THE RESOURCES THESE COMPANIES EXPLOIT AND ASSURANCE THAT MESSSES LEFT BY THESE COMPANIES WILL BE CLEANED UP. WE CONTINUED THE FIGHT TO PROTECT OLD GROWTH FORESTS AND DEFEND ENDANGERED SPECIES. OUR CAMPAIGN TOOK TO THE COURTS TO PRESERVE THE LEGAL PROTECTIONS KEEPING GRIZZLY BEARS AND WOLVES FROM EXTINCTION AND WON. WE'LL KEEP UP THIS FIGHT IN 2025 AND BEYOND. OUTDOORS FOR ALL: WE SUCCESSFULLY FOUGHT FOR PASSAGE OF THE BIPARTISAN EXPANDING PUBLIC LANDS OUTDOOR RECREATION EXPERIENCES (EXPLORE) ACT. THIS LEGISLATION WILL EXPAND AND CREATE MORE INCLUSIVE ACCESS TO THE OUTDOORS FOR YOUNG PEOPLE, FAMILIES, VETERANS, AND PEOPLE ACROSS MANY COMMUNITIES. WE CONTINUED TO CHAMPION THE EVERY KID OUTDOORS PROGRAM, WHICH GIVE FREE ACCESS TO OUR NATIONAL PARKS TO AMERICA'S FOURTH GRADERS AND THEIR FAMILIES. OUR ADVOCACY ALSO LED TO THE CREATION OF THE AMERICAN CLIMATE CORPS, WHICH PROMISES TO EMPLOY YOUNG PEOPLE IN JOBS THAT HELP PROTECT OUR PUBLIC LANDS AND BUILD CLIMATE RESILIENCY ACROSS OUR COMMUNITIES. AS OF THE END OF 2024, MORE THAN 15,000 YOUNG PEOPLE HAD ALREADY ENROLLED IN THE PROGRAM AND ARE ON THE PATH TO EARN A LIVING GETTING OUTDOORS AND IMPROVING OUR COMMUNITIES. AND IN THE FIELD, WE ENSURED THOUSANDS OF CHILDREN AND YOUTH HAD OPPORTUNITIES TO GET OUTDOORS. FOR EXAMPLE, OUR TEAM IN DETROIT, BROUGHT A GROUP OF HIGH SCHOOL STUDENTS FROM DETROIT TO YOSEMITE NATIONAL PARK AND SIERRA CLUB'S INSPIRING CONNECTIONS OUTDOORS CHAPTER PROGRAMS ALSO CONNECTED YOUNG PEOPLE TO NATURE THROUGH AN INCREDIBLE NETWORK OF VOLUNTEERS FROM SAN DIEGO TO PHILADELPHIA, AND MANY PLACES IN BETWEEN. WE ALSO HELPED SECURE HISTORIC FUNDING FOR PARKS AND TREES - \$1 BILLION IN GRANTS THROUGH THE URBAN AND COMMUNITY FORESTRY PROGRAM AND \$255 MILLION IN GRANTS THROUGH THE OUTDOOR RECREATION LEGACY PARTNERSHIP PROGRAM - TO ENSURE MORE COMMUNITIES CAN ENJOY NATURE. FIGHTING FOR A GREEN ECONOMY THAT WORKS FOR ALL AMERICANS: SIERRA CLUB'S LAUNCHED AN INDUSTRIAL TRANSFORMATION CAMPAIGN TO BRING CLEAN MANUFACTURING BACK TO THE U.S. WHILE REDUCING POLLUTION, SUPPORTING WORKERS, AND PROTECTING COMMUNITIES. IN 2024 ALONE, WE HELPED SECURE \$6 BILLION FOR CLEAN MANUFACTURING PROJECTS. 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, GRANTS US 501(C) (3) FUNDING FOR OUR MOST IMPACTFUL CAMPAIGNS TO PROTECT WILDLANDS, TRANSFORM THE ENERGY SECTOR, PUBLIC EDUCATION, AND ADMINISTRATIVE ADVOCACY.</p>
FORM 990, PART VI,	ANY PERSON INTERESTED IN ADVANCING THE PURPOSES OF THE SIERRA CLUB MAY BECOME A MEMBER. THERE

Return Reference	Explanation
SECTION A, LINE 6	SHALL BE SEVERAL CLASSES OF MEMBERSHIP: REGULAR, LIFE, AND SUCH OTHER SPECIAL CLASSES AS THE BOARD OF DIRECTORS MAY ESTABLISH.
FORM 990, PART VI, SECTION A, LINE 7A	BYLAW 4.8: ALL ACTIONS REQUIRING A VOTE OF THE MEMBERSHIP SHALL BE DECIDED BY WRITTEN BALLOTS AS PROVIDED FOR IN BYLAW 5, SECTION 2, AND BYLAW 11. A QUORUM FOR ANY BALLOT OR FOR ANY MEETING OF THE MEMBERS SHALL BE FIVE PERCENT (5%) OF THE MEMBERSHIP ON THE DATE OF RECORD SET BY THE BOARD OF DIRECTORS IN ACCORDANCE WITH LAW. EACH PERSON WHO IS A MEMBER ON THE DATE OF RECORD SHALL BE ELIGIBLE TO VOTE AND SHALL HAVE ONE VOTE ON ANY ISSUE PRESENTED TO THE MEMBERSHIP EXCEPT AS PROVIDED IN PARAGRAPH 5.7. VOTING BY PROXY SHALL NOT BE PERMITTED. SR 4.8.1 VOTING BY MEMBERS: ALL REGULAR AND LIFE MEMBERS OF RECORD ON JANUARY 31 SHALL BE SENT BALLOTS FOR THE ANNUAL ELECTION OF DIRECTORS, AS PROVIDED IN THE BYLAWS PARAGRAPH 4.8 AND 5.6 AND STANDING RULES 4.2.1. EACH SUCH INDIVIDUAL MEMBER SHALL BE SENT ONE BALLOT; JOINT MEMBERSHIPS SHALL RECEIVE TWO BALLOTS.
FORM 990, PART VI, SECTION A, LINE 7B	IN ACCORDANCE WITH CORPORATION LAW SECTION 5057, THE ONLY MEMBERSHIP RIGHTS OF MEMBERS OF THE CLUB ARE THE RIGHTS SPECIFICALLY PROVIDED BY THE ARTICLES, BYLAWS, AND THE CORPORATION LAW. ALL OTHER PRIVILEGES OR OPPORTUNITIES GRANTED TO MEMBERS OF THE CLUB UNDER ITS STANDING RULES, POLICIES, OR THE BYLAWS OR RULES OF CLUB SUB-ENTITIES ARE NOT RIGHTS OF MEMBERSHIP IN THE CLUB FOR PURPOSES OF CORPORATION LAW SECTION 5057.
FORM 990, PART VI, SECTION B, LINE 11B	A DRAFT OF THE FORM 990 IS REVIEWED BY THE FINANCE DEPARTMENT, ASSISTANT TREASURER AND LEGAL COUNSEL. 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.
FORM 990, PART VI, SECTION B, LINE 12C	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.
FORM 990, PART VI, SECTION B, LINE 15	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.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S ARTICLES OF INCORPORATION, BYLAWS, AND STANDING RULES (WHICH CONTAINS THE CONFLICT OF INTEREST POLICY) ARE AVAILABLE ON ITS PUBLIC WEBSITE WWW.SIERRACLUB.ORG. PORTIONS OF THE AUDITED FINANCIAL STATEMENTS ALONG WITH A LINK TO THE FULL AUDITED FINANCIAL STATEMENTS ARE PUBLISHED IN SIERRA MAGAZINE (NOV.-DEC. ISSUE).
FORM 990, PART IX, LINE 11G	FEES & CONCESSIONS: PROGRAM SERVICE EXPENSES 14,811,223. MANAGEMENT AND GENERAL EXPENSES 2,165,187. FUNDRAISING EXPENSES 3,333,227. TOTAL EXPENSES 20,309,637. STAFF TRAINING/SEARCH: PROGRAM SERVICE EXPENSES 183,695. MANAGEMENT AND GENERAL EXPENSES 26,854. FUNDRAISING EXPENSES 41,340. TOTAL EXPENSES 251,889. CONSULTANTS: PROGRAM SERVICE EXPENSES 6,152,772. MANAGEMENT AND GENERAL EXPENSES 899,447. FUNDRAISING EXPENSES 1,384,668. TOTAL EXPENSES 8,436,887.
FORM 990, PART XI, LINE 9:	SEGREGATED FUND ELIMINATIONS -128,637. CHANGE IN VALUE OF PENSION PLAN 2,955,900.

Additional Data

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Software ID:

Software Version:

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE SIERRA CLUB VOTER EDUCATION FUND 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 94-3244759	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes	
(2) SIERRA CLUB INDEPENDENT ACTION 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 27-2585981	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes	
(3) SIERRA CLUB POLITICAL COMMITTEE 2101 WEBSTER STREET SUITE 1300 OAKLAND, CA 94612 94-2370348	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes	
(4) SIERRA CLUB NEVADA PAC PO BOX 8096 RENO, NV 89507 81-3881275	POLITICAL ORGANIZATION	NV	527		SIERRA CLUB	Yes	
(5) SIERRA CLUB 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 ORCHARD, WA 983677564 01-0872312	POLITICAL ORGANIZATION	WA	527		SIERRA CLUB	Yes	
(33) SIERRA CLUB HEALTHY COMMUNITIES PAC 946 SW BERRY LAKE RD PORT ORCHARD, 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 BURST 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

Part VII Supplemental Information

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

Return Reference

Explanation

Schedule R (Form 990) (Rev. 1-2025)

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