Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning 01-01-2025 , and ending 06-30-2025

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) 2101 WEBSTER STREET 1300

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
OAKLAND, CA 94612

D Employer identification number
94-1153307

E Telephone number
(415) 977-5500

G Gross receipts $ 93,804,687

F Name and address of principal officer:
LOREN BLACKFORD
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
If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: WWW.SIERRACLUB.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1892

M State of legal domicile: CA

Part I Summary

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

Activities & Governance

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)	**3**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	14
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	10,895
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	151,944,458	75,445,313
9	Program service revenue (Part VIII, line 2g)	12,202,564	6,069,884
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,786,511	2,280,843
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,098,337	-43,050
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	169,031,870	83,752,990
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	868,838	285,875
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)	106,506,400	51,691,200
16a	Professional fundraising fees (Part IX, column (A), line 11e)	1,265,069	337,803
b	Total fundraising expenses (Part IX, column (D), line 25) 4,008,229		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	63,160,103	32,580,938
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	171,800,410	84,895,816
19	Revenue less expenses. Subtract line 18 from line 12	-2,768,540	-1,142,826

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	151,587,359	152,292,481
21	Total liabilities (Part X, line 26)	40,333,937	38,926,929
22	Net assets or fund balances. Subtract line 21 from line 20	111,253,422	113,365,552

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
Type or print name and title

2026-04-23
Date

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 $ 40,307,662 including grants of $ 285,875) (Revenue $ 40,600)

SEE SCHEDULE O.

4b (Code:) (Expenses $ 13,731,592 including grants of $ 0) (Revenue $ 0)

MEMBERSHIP, CHAPTER AND VOLUNTEER ACTIVITIES: SUPPORT AND FUNDING OF 64 VOLUNTEER-LED CHAPTERS AND APPROXIMATELY 446 GROUPS, BUILDING A BROAD-BASED VOLUNTEER MEMBERSHIP THAT HELPS ADVANCE THE ORGANIZATION'S ENVIRONMENTAL ADVOCACY, PUBLIC EDUCATION, AND COMMUNITY ORGANIZING TO ADVANCE ITS SOCIAL WELFARE MISSION. LOCAL AND STATES 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.

4c (Code:) (Expenses $ 9,333,906 including grants of $ 0) (Revenue $ 823,771)

INFORMATION AND EDUCATION: CALENDAR & OTHER MERCHANDISE, 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 ITS BROADER GOALS OF ENVIRONMENTAL EDUCATION, ADVOCACY, AND PUBLIC ENGAGEMENT).SIERRA MAGAZINE: PUBLISHED 4 ISSUES PER YEAR WITH AN AVERAGE PRINT RUN IN EXCESS OF 355,000 MAGAZINES, EDUCATING READERS ON ENVIRONMENTAL STEWARDSHIP, RESPONSIBLE USE OF NATURAL RESOURCES, AND OPPORTUNITIES FOR CIVIC ACTION.CALENDAR & OTHER MERCHANDISE: OFFERED SIERRA CLUB BRANDED MERCHANDISE ABOUT NATURE OR THE ENVIRONMENT FOR SALE DIRECTLY TO THE PUBLIC AND OTHER RESELLERS, SUPPORTING THE ORGANIZATION'S EDUCATIONAL AND ADVOCACY PROGRAMS.

(Code:) (Expenses $ 5,240,664 including grants of $ 0) (Revenue $ 5,057,900)

OUTDOOR ACTIVITIES:IN 2025, 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 226 TRIPS FOR 4,265 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 78 DOMESTIC AND 34 INTERNATIONAL TRIPS TO 1,274 PARTICIPANTS, INTEGRATING 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 4,769 OUTINGS WITH 21,000 PARTICIPANTS, RANGING FROM NATURE HIKES TO ADVOCACY TRAINING, EDUCATING PEOPLE ON PRESSING REGIONAL ISSUES LIKE WATER CONSERVATION, HABITAT PROTECTION, AND CLIMATE CHANGE, AND EMPOWERING THEM TO TAKE ACTION. THE MILITARY OUTDOORS PROGRAM, AS PART OF OUTDOORS FOR ALL AND SUPPORTED BY LOCAL OUTINGS, SUPPORTED VETERANS AND ACTIVE MILITARY MEMBERS WITH THERAPEUTIC OUTDOOR EXPERIENCES THAT PROMOTED HEALING, CONSERVATION, AND ADVOCACY. ACROSS ALL PROGRAMS, SIERRA CLUB OUTINGS NOT ONLY CONNECTED MEMBERS TO NATURE BUT ALSO INSTILLED ENVIRONMENTAL VALUES AND A SENSE OF RESPONSIBILITY, REINFORCING THE CLUB'S MISSION TO EXPLORE, ENJOY, AND PROTECT THE PLANET THROUGH DIRECT EDUCATION AND ALIGNMENT WITH SIERRA CLUB'S CONSERVATION GOALS.

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

(Expenses $ 5,240,664 including grants of $ 0) (Revenue $ 5,057,900)

4e **Total program service expenses** 68,613,824

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3	Yes	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .			**3b**	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			**5a**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .			**6a**	Yes
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	Yes
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .			**9b**	
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . .	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note.** See the instructions for additional information the organization must report on Schedule O.			**13a**	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			**14b**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?			**15**	No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			**16**	No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . If "Yes," complete Form 6069.			**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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	15		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, FL, GA, HI, IL, KS, KY, LA, MD, MA, MN, MS, NH, NJ, NY, NC, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI, ND

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: RAHEL MELAKU 2101 WEBSTER ST STE 1300 OAKLAND, CA 94612 (415) 977-5500

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☑

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	**Institutional Trustee;**	Officer	Key employee	Highest compensated employee	Former			
(1) PATRICK MURPHY PRESIDENT (EFF 06/25)	30.00 0.01	X		X				0	0	0
(2) ALLISON CHIN PRESIDENT (THRU 05/25)	40.00 0.01	X		X				0	0	0
(3) SHRUTI BHATNAGAR VICE PRESIDENT	40.00 0.01	X		X				0	0	0
(4) ERICA HALL VICE PRESIDENT	30.00 0.01	X		X				0	0	0
(5) DAVID SCOTT SECRETARY	15.00 0.01	X		X				0	0	0
(6) CHEYENNE SKYE BRANSCUM TREASURER	45.00 0.01	X		X				0	0	0
(7) NATHAN CHAN DIRECTOR (EFF 06/25)	10.00 0.01	X						0	0	0
(8) CLAYTON DAUGHENBAUGH DIRECTOR	40.00 0.01	X						0	0	0
(9) SCOTT ELKINS DIRECTOR (EFF 06/25)	5.00 0.01	X						0	0	0
(10) RITA HARRIS DIRECTOR	10.00 0.01	X						0	0	0
(11) CYNTHIA HOYLE DIRECTOR	15.00 0.01	X						0	0	0
(12) DAVID HOLTZ DIRECTOR	15.00 0.01	X						0	0	0
(13) DAVID KARPF DIRECTOR	5.00 0.01	X						0	0	0
(14) KARL PALMQUIST DIRECTOR	10.00 0.01	X						0	0	0
(15) MEGHAN SAHLI-WELLS DIRECTOR	20.00 0.01	X						0	0	0
(16) IGOR TREGUB DIRECTOR (EFF 06/25)	5.00 0.01	X						0	0	0
(17) MICHAEL DORSEY DIRECTOR (THRU 05/25)	2.00 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) Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	(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
(18) AARON MAIR	7.00	X						0	0	0
DIRECTOR (THRU 05/25)	0.01									
(19) BEN JEALOUS	50.00			X				0	0	0
EXECUTIVE DIRECTOR	0.00									
(20) ADRIENNE FRAZIER	50.00			X				0	0	0
CFO, ASSIST. TREASURER (THRU 06/25)	0.00									
(21) KRISTIN MACKLIN	50.00			X				0	0	0
DEPUTY CFO, ASST TREAS(THRU 03/25)	0.00									
(22) RAHEL MELAKU	50.00			X				0	0	0
ACTING CFO (AS OF 06/25)	0.00									
(23) SAM KIMBALL	50.00			X				0	0	0
SR DIR FIN OPS/ASST TREAS (EFF 06/25)	0.00									
(24) ANNE KENNEY	50.00			X				0	0	0
DIR, FIN ANLYS & BDGT SYS/ASST SEC	0.00									
(25) DONNA BROWN	50.00			X				0	0	0
GEN COUNSEL OF GEN ADMIN/ASST SEC	0.00									
(26) MICHAEL PARRISH	50.00			X				0	0	0
CHIEF OPERATING OFFICER/ASST SEC	0.00									
(27) ERICA MCKINLEY	50.00			X				0	0	0
CHIEF LEG OFF/ASST SEC (THRU 01/25)	0.00									

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A . .			
d Total (add lines 1b and 1c)			

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 0

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		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? *If "Yes," complete Schedule J for such individual*	**4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		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

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 0

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 OtherAmt Similar Amounts				
1a Federated campaigns . .	1a			
b Membership dues . .	1b 9,314,600			
c Fundraising events . .	1c 8,755			
d Related organizations	1d			
e Government grants (contributions)	1e			
f All other contributions, gifts, grants, and similar amounts not included above	1f 66,121,958			
g Noncash contributions included in lines 1a - 1f:$	1g 303,394			
h **Total.** Add lines 1a-1f	75,445,313			
Program Service Revenue	Business Code			
2a OUTINGS/LODGE PROGRAMS	900099	5,057,900	5,057,900	
b OTHER PROGRAM SERV REV	900099	825,894	825,894	
c PUBLICATION INCOME	541800	186,090		186,090
d				
e				
f All other program service revenue.				
g **Total.** Add lines 2a–2f.	6,069,884			
3 Investment income (including dividends, interest, and other similar amounts)		1,137,500		1,137,500
4 Income from investment of tax-exempt bond proceeds				
5 Royalties		106,353		106,353
	(i) Real	(ii) Personal		
6a Gross rents 6a				
b Less: rental expenses 6b				
c Rental income or (loss) 6c				
d Net rental income or (loss)				
	(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory 7a	10,888,200			
b Less: cost or other basis and sales expenses 7b	9,744,857			
c Gain or (loss) 7c	1,143,343			
d Net gain or (loss)		1,143,343		1,143,343
8a Gross income from fundraising events (not including $ 8,755 of contributions reported on line 1c). See Part IV, line 18 . . . . 8a	274			
b Less: direct expenses 8b	2,064			
c Net income or (loss) from fundraising events . .		-1,790		-1,790
9a Gross income from gaming activities. See Part IV, line 19 . . . 9a				
b Less: direct expenses 9b				
c Net income or (loss) from gaming activities . .				
10a Gross sales of inventory, less returns and allowances . . 10a	109,400			
b Less: cost of goods sold . . 10b	304,776			
c Net income or (loss) from sales of inventory . .		-195,376	-195,376	
Other Revenue	Business Code			
11a LITIGATION AWARD FEES	541100	40,600	40,600	
b SUBSCRIPTIONS	900099	7,163	7,163	
OtherRevenueMiscAmt c				
d All other revenue				
e **Total.** Add lines 11a–11d		47,763		
12 **Total revenue.** See instructions		83,752,990	5,736,181	0 2,571,496

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	285,875	285,875		
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	1,169,494	120,673	1,009,464	39,357
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	40,203,392	33,734,352	3,504,630	2,964,410
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,787,836	1,462,969	195,066	129,801
9 Other employee benefits	5,206,984	4,260,824	568,121	378,039
10 Payroll taxes	3,323,494	2,719,583	362,618	241,293
11 Fees for services (non-employees):				
a Management				
b Legal	4,674,200	2,369,000	2,303,800	1,400
c Accounting	164,817		164,817	
d Lobbying	615,864	615,864		
e Professional fundraising services. See Part IV, line 17	337,803			337,803
f Investment management fees	220,000		220,000	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	14,761,657	10,101,165	1,301,546	3,358,946
12 Advertising and promotion	739,800	655,700	2,500	81,600
13 Office expenses	4,180,100	2,373,900	894,500	911,700
14 Information technology	450,754	416,554	28,900	5,300
15 Royalties	189,400	189,400		
16 Occupancy	2,726,246	1,732,546	863,400	130,300
17 Travel	3,071,800	2,330,200	513,700	227,900
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	558,800	434,200	76,100	48,500
23 Insurance	700,800	554,200	118,900	27,700
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING & PUBLICATION	2,681,500	2,122,500	137,100	421,900
b LODGE/OUTING FIELD EXP	680,300	680,100	200	
c SIERRA COGS	228,124	79,677		148,447
d MEMBERSHIP	217,061	217,061		
e All other expenses	-4,280,285	1,157,481	8,401	-5,446,167
25 **Total functional expenses.** Add lines 1 through 24e	84,895,816	68,613,824	12,273,763	4,008,229
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 ☐ 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		43,841,359	2	44,636,281
	3	Pledges and grants receivable, net		10,829,600	3	9,146,500
	4	Accounts receivable, net		6,069,700	4	3,101,500
	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		137,200	8	530,300
	9	Prepaid expenses and deferred charges		3,609,500	9	4,377,600
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,632,600			
	b	Less: accumulated depreciation	10b 9,110,400	4,080,800	10c	3,522,200
	11	Investments—publicly traded securities		55,573,600	11	60,462,600
	12	Investments—other securities. See Part IV, line 11		16,271,100	12	15,933,700
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		11,174,500	15	10,581,800
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		151,587,359	16	152,292,481
Liabilities	17	Accounts payable and accrued expenses		21,386,500	17	22,454,100
	18	Grants payable			18	
	19	Deferred revenue		2,055,437	19	3,071,729
	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		16,892,000	25	13,401,100
	26	**Total liabilities.** Add lines 17 through 25		40,333,937	26	38,926,929
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		59,818,000	27	61,838,900
	28	Net assets with donor restrictions		51,435,422	28	51,526,652
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **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		111,253,422	32	113,365,552
	33	Total liabilities and net assets/fund balances		151,587,359	33	152,292,481

Part XI Reconcilliation 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	83,752,990
2	Total expenses (must equal Part IX, column (A), line 25)	2	84,895,816
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,142,826
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	111,253,422
5	Net unrealized gains (losses) on investments	5	2,020,256
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,234,700
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	113,365,552

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: ☐ Cash ☑ Accrual ☐ 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?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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: ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

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 33 1/3% 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	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	☐ Person ☐ Payroll ☐ 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
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(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

Return to Form

Software ID:

Software Version:

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2025

Open to Public Inspection

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	**Employer identification number**
SIERRA CLUB	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	$ 370,723
3	Volunteer hours for political campaign activities. See instructions	5,797

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

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

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	$ 516
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	$ 16,376
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	$ 16,892
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					
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.		

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? ☐ **Yes** ☐ **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) 2022	(b) 2023	(c) 2024	(d) 2025	(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) Yes	(a) No	(b) 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

Return to Form

Software ID:

Software Version:

SCHEDULE D
(Form 990)

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

Supplemental Financial Statements

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.

OMB No. 1545-0047

Open to Public Inspection

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	41,725,600	41,434,800	37,414,900	43,098,600	37,048,700
b Contributions . . .	414,400	742,200	737,400	1,073,300	1,348,100
c Net investment earnings, gains, and losses	5,928,300	1,580,600	5,253,500	-4,838,400	6,351,800
d Grants or scholarships . . .					
e Other expenditures for facilities and programs . . .	1,921,000	2,032,000	1,971,000	1,918,600	1,650,000
f Administrative expenses					
g End of year balance	46,147,300	41,725,600	41,434,800	37,414,900	43,098,600

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 . . . . . **3a(i)**		No
(ii) Related organizations . . . . . **3a(ii)**		No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? **3b**		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		649,303	641,999	7,304
c Leasehold improvements		9,654,497	6,960,107	2,694,390
d Equipment		2,298,793	1,508,294	790,499
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).)* . .				3,522,200

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) PRIVATE GLOBAL EQUITIES FUNDS	15,476,500	F
(B) GREEN ALPHA INVESTMENTS	457,200	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*	15,933,700	

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

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

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

(a) Description	(b) Book value
(1)ADVANCES AND DEPOSITS	420,300
(2)RIGHT-OF-USE ASSETS	9,513,500
(3)OVERFUNDED PENSION ASSET	648,000
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)*	10,581,800

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DEFERRED LEASE LIABILITY	13,401,100
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)*	13,401,100

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	91,745,700
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	2,020,256		
b	Donated services and use of facilities	2b	18,800		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	5,953,654		
e	Add lines **2a** through **2d**			2e	7,992,710
3	Subtract line **2e** from line **1**			3	83,752,990
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	83,752,990

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	89,565,500
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	18,800		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	4,650,884		
e	Add lines **2a** through **2d**			2e	4,669,684
3	Subtract line **2e** from line **1**			3	84,895,816
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	84,895,816

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 RELATED 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 $26,600 FOR THE SIXTH-MONTH PERIOD ENDED JUNE 30, 2025. 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 5,500,000. SEGREGATED FUND ELIMINATIONS 146,814. RECLASS COST OF GOODS SOLD TO REVENUE 304,776. RECLASS FUNDRAISING EXPENSES TO REVENUE 2,064.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RECLASS FUNDRAISING REIMBURSEMENTS FROM FOUNDATION 5,500,000. SEGREGATED FUND ELIMINATIONS 78,744. RECLASS COST OF GOODS SOLD TO REVENUE 304,776. CHANGE IN VALUE OF PENSION PLAN -1,234,700. RECLASS FUNDRAISING EXPENSES TO REVENUE 2,064.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE G (Form 990) (Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No. 1545-0047

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** ☑ Mail solicitations
- **b** ☑ Internet and email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(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
1	MARKETEAM LLC 500 NORTHPARK TOWN CENTER 1100 ABER ATLANTA, GA 30328	DIRECT MAIL		No	2,006,624	10,692	1,995,932
2	TELEFUND INC 294 WASHINGTON ST SUITE 501 BOSTON, MA 02108	TELEMARKETING		No	109,112	54,671	54,441
3	SD&A TELESERVICES INC 5757 W CENTURY BLVD SUITE 300 LOS ANGELES, CA 90045	TELEMARKETING		No	46,529	220,497	-173,968
4	DIGITAL MEDIA SOLUTIONS LLC 4800 140TH AVE N SUITE 101 CLEARWATER, FL 33762	DIGITAL FUNDRAISING		No	14,492	5,772	8,720
5	GORDON & SCHWENKMEYER INC 20300 S VERMONT AVE SUITE 210 TORRANCE, CA 90502	TELEMARKETING		No	505	16,171	-15,666
6	AUBRY & CO 9000 SUNSET BLVD SUITE 300 WEST HOLLYWOOD, CA 90069	DEVELOP & SECURE CORPORATE SPONSORSHIPS		No	0	30,000	-30,000
7							
8							
9							
10							
Total					2,177,262	337,803	1,839,459

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

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

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

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

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ----------

Address ----------

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

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

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

Name ----------

Address ----------

16 Gaming manager information:

Name ----------

Gaming manager compensation $ ----------

Description of services provided ----------

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	SIERRA CLUB PAID TELEFUND, INC. $7,033 FOR FUNDRAISING EXPENSES AND $54,670 FOR PROFESSIONAL FUNDRAISING SERVICES IN 2025. THE CLUB'S PAYMENTS WERE MADE IN ACCORDANCE WITH THE TERMS OF THE PROFESSIONAL FUNDRAISING SERVICES AGREEMENT, WHICH DISTINGUISHES BETWEEN FEES FOR PROFESSIONAL FUNDRAISING SERVICES AND REIMBURSABLE FUNDRAISING EXPENSES. THE CLUB DID NOT ENTER INTO ARRANGEMENTS IN WHICH IT PAID ONLY EXPENSES WITHOUT ALSO PAYING FUNDRAISING FEES.

Additional Data Return to Form

Software ID:

Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

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

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.

OMB No. 1545-0047

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) WOMEN'S MARCH INC 400 JAY ST 231 BROOKLYN,NY 11201	81-4571869	501(C)(4)	100,000	0			ENVIRONMENTAL PROTECTION
(2) CHESAPEAKE CLIMATE ACTION NETWORK ACTION FUND 6930 CARROLL AVE STE 720 TAKOMA PARK,MD 20912	01-0879928	501(C)(4)	35,000	0			ENVIRONMENTAL PROTECTION
(3) ARKANSAS ADVANCED ENERGY ASSOCIATION 411 S VICTORY ST STE 207 LITTLE ROCK,AR 72201	45-3724039	501(C)(6)	28,000	0			ENVIRONMENTAL PROTECTION
(4) JESUS PEOPLE AGAINST POLLUTION PO BOX 765 COLUMBIA,MS 39429	64-0837014	501(C)(3)	50,000	0			ENVIRONMENTAL PROTECTION
(5) MALAMA LEARNING CENTER PO BOX 1662 HONOLULU,HI 96806	20-0442056	501(C)(3)	8,226	0			ENVIRONMENTAL PROTECTION
(6) WV ENVIRONMENTAL COUNCIL PO BOX 1007 CHARLESTON,WV 25324	55-0728622	501(C)(4)	10,000	0			ENVIRONMENTAL PROTECTION
(7) FERIA CALLE 1016 AV DE LA CONSTITUCION SAN JUAN 00925 RQ	66-1110182	501(C)(3)	8,000	0			ENVIRONMENTAL PROTECTION

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

3 Enter total number of other organizations listed in the line 1 table 4

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:

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2025

Open to Public Inspection

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	4	303,394	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 (_____)				

			Yes	No
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?	30a		No
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?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	Yes	
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 2025.

Additional Data

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Software ID:

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SCHEDULE O
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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 AND PROMOTE RESPONSIBLE USE OF THE EARTH'S ECOSYSTEMS AND RESOURCES; EDUCATE AND ENLIST HUMANITY TO PROTECT AND RESTORE THE QUALITY OF THE NATURAL AND HUMAN ENVIRONMENT; AND USE ALL LAWFUL MEANS TO CARRY OUT THESE OBJECTIVES.
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:	OVERVIEW: THROUGHOUT 2025, WE CONTINUED PROGRESS TOWARD THE GOALS LAID OUT IN OUR 2030 STRATEGIC FRAMEWORK. WE CONTINUE TO APPLY AN ENVIRONMENTAL JUSTICE LENS TO ALL THE WORK WE DO TO PROTECT OUR LANDS, AIR, WATER, WILDLIFE, AND PUBLIC HEALTH, AND TO TACKLE THE CLIMATE CRISIS. OUR CLIMATE WORK LARGELY FOCUSES ON EFFORTS TO BUILD A CLEAN ENERGY FUTURE THAT WILL RESULT IN SAFER AIR AND WATER, GOOD JOBS, AND MORE AFFORDABLE ENERGY PRICES FOR CONSUMERS. 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. THEY ARE WHAT SET US APART AS THE POWERFUL AND UNIQUELY EFFECTIVE ORGANIZATION WE ARE. THE AUTHENTIC LOCAL RELATIONSHIPS OUR CHAPTER STAFF AND VOLUNTEERS CONTINUE TO BUILD IN COMMUNITIES ACROSS THE COUNTRY ARE HOW WE ARE GROWING OUR MOVEMENT TO PROTECT OUR LANDS, AIR, AND WATER, AND TACKLE THE CLIMATE AND EXTINCTION CRISES. BEYOND COAL: IN 2025, SIERRA CLUB'S BEYOND COAL CAMPAIGN ADVANCED GRID DECARBONIZATION AND ENERGY AFFORDABILITY. THE CAMPAIGN EXPANDED ADVOCACY IN MORE THAN 30 STATES. THE CAMPAIGN MARKED MAJOR PUBLIC HEALTH MILESTONES: COAL PLANT RETIREMENTS DRIVEN BY THE CAMPAIGN'S WORK HAVE HELPED PREVENT 60,000 PREMATURE DEATHS, 100,000 HEART ATTACKS, AND ONE MILLION ASTHMA ATTACKS. WORKING WITH COMMUNITIES AND THROUGH LEGAL ACTION, THE CAMPAIGN ALSO DEFENDED AND ACCELERATED CLEAN ENERGY DEPLOYMENT. BEYOND DIRTY FUELS: IN 2025, SIERRA CLUB'S BEYOND DIRTY FUELS CAMPAIGN CONTINUED TO WORK TO MOVE THE COUNTRY BEYOND ALL FOSSIL FUELS TO PROTECT OUR HEALTH AND SECURE A LIVABLE FUTURE BY TRANSITIONING AMERICA TO CLEAN, RENEWABLE ENERGY. IT ORGANIZED AND STRENGTHENED COMMUNITY POWER TO DRIVE TARGETED LOCAL, STATE, AND FEDERAL OUTCOMES VIA GRASSROOTS MOBILIZATION, COALITION PARTNERSHIP, PUBLIC EDUCATION, AND LITIGATION. THE CAMPAIGN BUILT DURABLE PUBLIC ENGAGEMENT, CONVENED AND TRAINED THOUSANDS OF ADVOCATES THROUGH LIVESTREAM EDUCATION AND ORGANIZING PROGRAMS, AND CHALLENGED MISLEADING AND FALSE NARRATIVES IN COMMUNITIES AND THE MEDIA. CLEAN TRANSPORTATION FOR ALL: IN 2025, SIERRA CLUB'S CLEAN TRANSPORTATION FOR ALL CAMPAIGN WORKED TO CURB POLLUTION IN THE TRANSPORTATION SECTOR BY DEFENDING RECENT PROGRESS ON IMPROVED EMISSION STANDARDS AND ELECTRIC VEHICLE (EV) CHARGING INFRASTRUCTURE. THE CAMPAIGN LED IMPORTANT PUBLIC ENGAGEMENT THROUGH NATIONAL DRIVE ELECTRIC MONTH, HOSTING COMMUNITY EVENTS ZERO-EMISSION CARS, TRUCKS, BUSES, AND BIKES WHILE SHARING TIMELY INFORMATION ON EV INCENTIVES AMID SHIFTING FEDERAL FUNDING AND TAX CREDITS. REDUCING CLIMATE POLLUTION FROM BUILDINGS: IN 2025, SIERRA CLUB'S BUILDING ELECTRIFICATION/CLEAN HEAT CAMPAIGN DEFENDED AND ADVANCED THE SHIFT TO CLEANER, SAFER, MORE AFFORDABLE HOMES THROUGH EFFICIENT ELECTRIC UPGRADES LIKE HEAT PUMPS AND INDUCTION. THE CAMPAIGN EDUCATED THE PUBLIC AND CONGRESS ABOUT THE BENEFITS ALREADY UNLOCKED BY THE INFLATION REDUCTION ACT, HELPED PROTECT CONSUMER REBATES FOR ENERGY-EFFICIENT APPLIANCES, AND UPDATED GUIDANCE SO HOUSEHOLDS COULD STILL ACCESS HOME ENERGY TAX CREDIT BENEFITS THROUGH THE END OF THE YEAR. IT PROTECTED THE LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) - A LIFELINE THAT HELPS LOW-INCOME HOUSEHOLDS KEEP HOMES SAFE AND HABITABLE DURING EXTREME HEAT AND COLD - BY ORGANIZING CONSTITUENT LOBBYING VISITS WITH CONGRESSIONAL OFFICES, DIGITAL ACTIONS, AND MORE. THE CAMPAIGN ALSO SCORED SEVERAL MAJOR POLICY WINS AT THE STATE AND LOCAL LEVEL AND DEFENDED ELECTRIFICATION IN COURT. HELPING AMERICANS EXPLORE, ENJOY, AND PROTECT OUR LANDS AND WATERS: IN 2025, SIERRA CLUB'S CONSERVATION AND OUTDOORS WORK DELIVERED MAJOR VICTORIES TO DEFEND PUBLIC LANDS AND EXPAND EQUITABLE ACCESS TO NATURE. THROUGH TARGETED LEGAL AND POLICY VICTORIES, THE ORGANIZATION PROTECTED CONSERVATION LAWS AND WILDLIFE SUCH AS THE GRAY WOLF, BISON, AND RICE'S WHALE. OUR CONSERVATION TEAM CHALLENGED CUTS TO THE NATIONAL PARK SERVICE THAT THREATENED VISITOR SAFETY, WILDLIFE, AND WILDFIRE PREVENTION. AND IT ORGANIZED SUPPORTERS AND ACTIVISTS TO DEFEND TENS OF MILLIONS OF ACRES OF FORESTLANDS THAT PROVIDE CLEAN WATER, WILDLIFE HABITAT, AND IRREPLACEABLE WILDERNESS. SIERRA CLUB ALSO EXPANDED ACCESS TO NATURE AND PROTECTED PARKS AND COMMUNITY GREEN SPACE THROUGH VARIOUS STATE, LOCAL, AND FEDERAL WINS - INCLUDING THE BIPARTISAN EXPLORE ACT. AND THE ORGANIZATION EXPANDED OUTDOOR ACCESS AND PROMOTED WELLNESS THROUGH OUR MILITARY OUTDOORS PROGRAM, WHICH CONTINUED IMPACTFUL PROGRAMMING THAT SUPPORTED THOUSANDS OF VETERANS SEEKING THE PHYSICAL AND MENTAL HEALTH BENEFITS OF TIME OUTSIDE. A 501(C)(4) ORGANIZATION, SIERRA CLUB ENGAGES IN LOBBYING ACTIVITIES AND ENDORSES CANDIDATE CAMPAIGNS THROUGH AFFILIATED POLITICAL ACTION COMMITTEES (PACS).
FORM 990, PART VI, SECTION A, LINE 6	ANY PERSON INTERESTED IN ADVANCING THE PURPOSES OF THE SIERRA CLUB MAY BECOME A MEMBER. THERE SHALL BE SEVERAL CLASSES OF MEMBERSHIP: REGULAR, LIFE, AND SUCH OTHER SPECIAL CLASSES AS THE BOARD OF DIRECTORS MAY ESTABLISH.
FORM 990, PART VI, SECTION A, LINE 7A	BYLAW 4.8: ALL ACTIONS REQUIRING A VOTE OF THE MEMBERSHIP SHALL BE DECIDED BY WRITTEN BALLOTS AS PROVIDED FOR IN BYLAW 5, SECTION 2, AND BYLAW 11. A QUORUM FOR ANY BALLOT OR FOR ANY MEETING OF THE MEMBERS SHALL BE FIVE PERCENT (5%) OF THE MEMBERSHIP ON THE DATE OF RECORD SET BY THE BOARD OF DIRECTORS IN ACCORDANCE WITH LAW. EACH PERSON WHO IS A MEMBER ON THE DATE OF RECORD SHALL BE ELIGIBLE TO VOTE AND SHALL HAVE ONE VOTE ON ANY ISSUE PRESENTED TO THE MEMBERSHIP EXCEPT AS PROVIDED IN PARAGRAPH 5.7. VOTING BY PROXY SHALL NOT BE PERMITTED. SR 4.8.1 VOTING BY MEMBERS: ALL REGULAR AND LIFE MEMBERS OF RECORD ON JANUARY 31 SHALL BE SENT BALLOTS FOR THE ANNUAL ELECTION

Return Reference	Explanation
	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, WHICH 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 CONTAIN THE CONFLICT OF INTEREST POLICY) ARE AVAILABLE ON ITS PUBLIC WEBSITE WWW.SIERRACLUB.ORG. PORTIONS OF THE AUDITED FINANCIAL STATEMENTS ALONG WITH A LINK TO THE FULL AUDITED FINANCIAL STATEMENTS ARE PUBLISHED IN SIERRA MAGAZINE (NOV.-DEC. ISSUE).
FORM 990, PART VII:	2025 COMPENSATION IS NOT AVAILABLE AT THE TIME THIS SHORT-YEAR FILING IS DUE. IT WILL BE REPORTED ON FORM 990 FOR FISCAL YEAR ENDED 6/30/2026.
FORM 990, PART IX, LINE 11G	FEES & CONCESSIONS: PROGRAM SERVICE EXPENSES 6,558,524. MANAGEMENT AND GENERAL EXPENSES 845,073. FUNDRAISING EXPENSES 2,180,908. TOTAL EXPENSES 9,584,505. STAFF TRAINING/SEARCH: PROGRAM SERVICE EXPENSES 113,712. MANAGEMENT AND GENERAL EXPENSES 14,652. FUNDRAISING EXPENSES 37,813. TOTAL EXPENSES 166,177. CONSULTANTS: PROGRAM SERVICE EXPENSES 3,428,929. MANAGEMENT AND GENERAL EXPENSES 441,821. FUNDRAISING EXPENSES 1,140,225. TOTAL EXPENSES 5,010,975.
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF PENSION PLAN 1,234,700.

Additional Data

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Software ID:

Software Version:

SCHEDULE R (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

Open to Public Inspection

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	(g) 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 BURT ST OMAHA, NE 68132 82-2828193	POLITICAL ORGANIZATION	NE	527		SIERRA CLUB	Yes	
(39)SIERRA CLUB NEW YORK POLITICAL COMMITTEE 744 BROADWAY ALBANY, NY 12207 83-1103288	POLITICAL ORGANIZATION	NY	527		SIERRA CLUB	Yes	
(40)SIERRA CLUB MISSOURI CHAPTER POLITICAL COMMITTEE PO BOX 432010 ST LOUIS, MO 63143 30-1067095	POLITICAL ORGANIZATION	MO	527		SIERRA CLUB	Yes	
(41)SIERRA CLUB OKLAHOMA CHAPTER POLITICAL ACTION COMMITTEE PO BOX 60644 OKLAHOMA CITY, OK 731460644 82-4873738	POLITICAL ORGANIZATION	OK	527		SIERRA CLUB	Yes	
(42)WEST VIRGINIA SIERRA CLUB PAC 518 MARYLAND AVE FAIRMONT, WV 26554 83-1805393	POLITICAL ORGANIZATION	WV	527		SIERRA CLUB	Yes	
(43)SIERRA CLUB VERMONT CHAPTER PAC 145 BLUE HERON LANE N HERO, VT 05474 81-3880603	POLITICAL ORGANIZATION	VT	527		SIERRA CLUB	Yes	
(44)TENNESSEE SIERRA CLUB POLITICAL COMMITTEE 500 PARAGON MILLS RD G2 NASHVILLE, TN 372113734 85-0756815	POLITICAL ORGANIZATION	TN	527		SIERRA CLUB	Yes	
(45)KENTUCKY SIERRA CLUB PAC 1321 ELIZABETH ST BOWLING GREEN, KY 42104 86-3337792	POLITICAL ORGANIZATION	KY	527		SIERRA CLUB	Yes	
(46)SIERRA CLUB MASSACHUSETTS IEPAC 50 FEDERAL ST FLOOR 3 BOSTON, MA 02110 85-1961327	POLITICAL ORGANIZATION	MA	527		SIERRA CLUB	Yes	
(47)SIERRA CLUB MASSACHUSETTS 50 FEDERAL ST FLOOR 3 BOSTON, MA 02110 84-3585552	POLITICAL ORGANIZATION	MA	527		SIERRA CLUB	Yes	
(48)SIERRA CLUB SF BAY CHAPTER CAMPAIGNS SLATE MAILER 312 CLAY STREET SUITE 300 OAKLAND, CA 94607 26-2505161	POLITICAL ORGANIZATION	CA	527		SIERRA CLUB	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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.

			Yes	No
1	During the tax year, did the orgranization 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	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b		No
c	Gift, grant, or capital contribution from related organization(s)	1c		No
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e		No
f	Dividends from related organization(s)	1f		No
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o	Sharing of paid employees with related organization(s)	1o		No
p	Reimbursement paid to related organization(s) for expenses	1p		No
q	Reimbursement paid by related organization(s) for expenses	1q		No
r	Other transfer of cash or property to related organization(s)	1r	Yes	
s	Other transfer of cash or property from related organization(s)	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 VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version: