

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

PMT #	_____
AMT	_____
INIT	_____

Illinois Attorney General Kwame Raoul
Charitable Trust Bureau, 115 S. LaSalle St
Chicago, IL 60603

CO # 01-031881

Report for the Fiscal Period:

Beginning 01/01/2023

& Ending 12/31/2023

Check all items attached:

- Copy of IRS Return
- Audited Financial Statements
- Reviewed Financial Statements
- Copy of Form IFC
- \$15 Annual Report Filing Fee
- \$100 Late Report Filing Fee

Make Checks Payable to Illinois Charity Bureau Fund

Federal ID # 36-4056815

MO DAY YR

Date organization was created: 10/27/1995

Are contributions to the organization tax deductible? Yes No

MO DAY YR

Legal Name: Death Penalty Information Center	YEAR-END AMOUNTS	
Mail Address: 9333 N. Milwaukee Ave	A) ASSETS	A) \$ 824,176.
City, State: Niles, IL	B) LIABILITIES	B) \$ 443,291.
Zip Code: 60714	C) NET ASSETS	C) \$ 380,885.
I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS AND PROGRAM SERVICE REV. (GROSS AMTS.)	99.607 %	D) \$ 990,332.
E) GOVERNMENT GRANTS AND MEMBERSHIP DUES	%	E) \$
F) OTHER REVENUES	0.393 %	F) \$ 3,904.
G) TOTAL REVENUES, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100 %	G) \$ 994,236.
II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:		
H) OPERATING CHARITABLE PROGRAM EXPENSE	97.573 %	H) \$ 966,962.
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	97.573 %	J) \$ 966,962.
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J)		\$
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	%	K) \$
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	97.573 %	L) \$ 966,962.
M) MANAGEMENT AND GENERAL EXPENSE	1.959 %	M) \$ 19,417.
N) FUNDRAISING EXPENSE	0.468 %	N) \$ 4,639.
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M & N)	100 %	O) \$ 991,018.
III. SUMMARY OF ALL PAID FUNDRAISER & CONSULTANT ACTIVITIES:		
(Attach Attorney General Report of Individual Fundraising Campaign (Form IFC). One for each PFR.)		
PROFESSIONAL FUNDRAISERS:		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P) \$ 0.
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) \$
PROFESSIONAL FUNDRAISING CONSULTANTS:		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$ 0.
IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:		
T) NAME, TITLE: Robert Dunham, Senior Policy Analyst		T) \$ 118,116.
U) NAME, TITLE: Robin Maher, Executive Director/Secretary		U) \$ 113,843.
V) NAME, TITLE: Dane Lindberg, Digital Director		V) \$ 72,019.
V. CHARITABLE PROGRAM DESCRIPTION:	CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES	List on back side of instructions CODE
W) DESCRIPTION: Other Educational Materials for the Public		W) # 012
X) DESCRIPTION: Civil Rights Activities		X) # 091
Y) DESCRIPTION:		Y) #

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year **2023** or tax year beginning _____, and ending _____

Name of foundation Death Penalty Information Center		A Employer identification number 36-4056815
Number and street (or P.O. box number if mail is not delivered to street address) 9333 N. Milwaukee Ave	Room/suite	B Telephone number (847) 966-0143
City or town, state or province, country, and ZIP or foreign postal code Niles, IL 60714		C If exemption application is pending, check here ... <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 824,176.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>
(Part I, column (d), must be on cash basis.)		

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	990,332.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	3,730.	3,730.	3,730.	
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	144.			Statement 1
	b Gross sales price for all assets on line 6a	144.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			0.	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income	30.	0.	30.	Statement 2	
12 Total. Add lines 1 through 11	994,236.	3,730.	3,760.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	231,960.	0.	0.	231,960.
	14 Other employee salaries and wages	408,041.	0.	0.	410,432.
	15 Pension plans, employee benefits	143,348.	0.	0.	162,307.
	16a Legal fees				
	b Accounting fees Stmt 3	15,473.	0.	0.	15,473.
	c Other professional fees Stmt 4	54,062.	0.	0.	54,062.
	17 Interest				
	18 Taxes Stmt 5	250.	0.	0.	0.
	19 Depreciation and depletion	4,530.	0.	0.	
	20 Occupancy	69,475.	0.	0.	69,475.
	21 Travel, conferences, and meetings	11,331.	0.	0.	11,331.
	22 Printing and publications				
	23 Other expenses Stmt 6	52,548.	0.	0.	52,549.
	24 Total operating and administrative expenses. Add lines 13 through 23	991,018.	0.	0.	1,007,589.
	25 Contributions, gifts, grants paid	0.			0.
26 Total expenses and disbursements. Add lines 24 and 25	991,018.	0.	0.	1,007,589.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	3,218.				
b Net investment income (if negative, enter -0-)		3,730.			
c Adjusted net income (if negative, enter -0-)			3,760.		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only.		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	150,437.	140,279.	140,279.
	2 Savings and temporary cash investments	32,171.	149,181.	149,181.
	3 Accounts receivable	3,720.		
	Less: allowance for doubtful accounts		3,720.	3,720.
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable	218,541.	65,173.	65,173.
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	3,076.	2,653.	2,653.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis	30,035.			
Less: accumulated depreciation	Stmt 7 11,319.	10,666.	18,716.	
15 Other assets (describe Statement 8)	278,253.	444,454.	444,454.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	693,144.	824,176.	824,176.	
Liabilities	17 Accounts payable and accrued expenses	42,701.	10,728.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe Lease Liability)	308,877.	432,563.	
23 Total liabilities (add lines 17 through 22)	351,578.	443,291.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	48,291.	117,767.	
	25 Net assets with donor restrictions	293,275.	263,118.	
	Foundations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
29 Total net assets or fund balances	341,566.	380,885.		
30 Total liabilities and net assets/fund balances	693,144.	824,176.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	341,566.
2 Enter amount from Part I, line 27a	2	3,218.
3 Other increases not included in line 2 (itemize) Gain on Lease Write-Off	3	36,101.
4 Add lines 1, 2, and 3	4	380,885.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	380,885.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b	NONE			
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	52.
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3	Add lines 1 and 2	3	52.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	52.
6	Credits/Payments:		
a	2023 estimated tax payments and 2022 overpayment credited to 2023	6a	77.
b	Exempt foreign organizations - tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	0.
d	Backup withholding erroneously withheld	6d	0.
7	Total credits and payments. Add lines 6a through 6d	7	77.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	25.
11	Enter the amount of line 10 to be: Credited to 2024 estimated tax 25. Refunded	11	0.

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by General Instruction T.		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. _____ <u>IL</u>		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII	X	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	
Website address <u>www.deathpenaltyinfo.org</u>		
14 The books are in care of <u>Marylou Bane</u> Telephone no. <u>(847) 966-0143</u> Located at <u>9333 N. Milwaukee Avenue, Niles, IL</u> ZIP+4 <u>60714-1303</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year	15	N/A
16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	X
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	X
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?	1d	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	2a	X
If "Yes," list the years _____, _____, _____, _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____, _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
b If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?	4b	X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
c Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation 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?		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 9		231,959.	15,102.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Dane Lindberg - 1701 K Street NW, Suite 205, Washington, DC 20006	Digital Director 40.00	72,019.	7,217.	0.
Tiana Herring - 1701 K Street NW, Suite 205, Washington, DC 20006	Data Storyteller 40.00	70,306.	7,039.	0.
Anne Holsinger - 1701 K Street NW, Suite 205, Washington, DC 20006	Managing Director 30.00	55,650.	5,574.	0.
Nina Motazedí - 1701 K Street NW, Suite 205, Washington, DC 20006	Program Specialist 40.00	54,515.	4,650.	0.

Total number of other employees paid over \$50,000 0

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services 0

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
See Statement 10	1,007,589.
2	
3	
4	

Part VIII-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 0.

Part IX		Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)	
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	236,367.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	236,367.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	236,367.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	3,546.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	232,821.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	11,641.

Part X		Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here <input checked="" type="checkbox"/> and do not complete this part.)	
1	Minimum investment return from Part IX, line 6	1	
2a	Tax on investment income for 2023 from Part V, line 5	2a	
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	

Part XI		Qualifying Distributions (see instructions)	
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,007,589.
b	Program-related investments - total from Part VIII-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	1,007,589.

Part XII Undistributed Income (see instructions)

N/A

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only				
b Total for prior years:				
3 Excess distributions carryover, if any, to 2023:				
a From 2018				
b From 2019				
c From 2020				
d From 2021				
e From 2022				
f Total of lines 3a through e				
4 Qualifying distributions for 2023 from Part XI, line 4: \$				
a Applied to 2022, but not more than line 2a ...				
b Applied to undistributed income of prior years (Election required - see instructions) ...				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2023 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see instructions				
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instr. ...				
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2018 not applied on line 5 or line 7				
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2019 ...				
b Excess from 2020 ...				
c Excess from 2021 ...				
d Excess from 2022 ...				
e Excess from 2023 ...				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling **04/25/96**

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year				(e) Total
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	3,760.	13.	617.	613.	5,003.
b 85% (0.85) of line 2a	3,196.	11.	524.	521.	4,253.
c Qualifying distributions from Part XI, line 4, for each year listed	1,007,589.	1,020,300.	892,542.	816,265.	3,736,696.
d Amounts included in line 2c not used directly for active conduct of exempt activities	0.	0.	0.	0.	0.
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	1,007,589.	1,020,300.	892,542.	816,265.	3,736,696.
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					0.
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0.
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed	7,761.	5,741.	5,713.	7,669.	26,884.
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0.
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0.
(3) Largest amount of support from an exempt organization					0.
(4) Gross investment income					0.

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

None

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XIV **Supplementary Information** *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment					
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount	
Name and address (home or business)					
a Paid during the year					
None					
Total				3a	0.
b Approved for future payment					
None					
Total				3b	0.

Schedule B
(Form 990)

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

2023

Name of the organization

Employer identification number

Death Penalty Information Center

36-4056815

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 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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization Death Penalty Information Center	Employer identification number 36-4056815
---------------------------------------------------------------------	---------------------------------------------------------

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
1	<u>MacArthur Justic Center</u> <u>9333 N Milwaukee Ave</u> <u>Niles, IL 60714</u>	\$ <u>747,066.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<u>Tides Foundation</u> <u>1014 Torney Ave</u> <u>San Francisco, CA 94129</u>	\$ <u>143,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<u>UC Berkeley</u> <u>290 Simon Hall</u> <u>Berkeley, CA 94720</u>	\$ <u>49,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<u>M Quinn Delaney</u> <u>436 14th Street, #1417</u> <u>Oakland, CA 94612</u>	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>Rachel MacNair</u> <u>811 Cleaver II Blvd</u> <u>Kansas City, MO 64110</u>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Death Penalty Information Center	Employer identification number 36-4056815
---------------------------------------------------------------------	---------------------------------------------------------

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
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization Death Penalty Information Center	Employer identification number 36-4056815
---------------------------------------------------------------------	---------------------------------------------------------

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 info. once.) \$ _____
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	

Form 990-PF Gain or (Loss) from Sale of Assets Statement 1

(a) Description of Property			Manner	Date	Date Sold
	(b) Gross Sales Price	(c) Cost or Other Basis	Acquired	Acquired	
Gain on disposal of equipment			Purchased		
	144.	0.			144.
Net Gain or Loss from Sale of Assets					144.
Capital Gains Dividends from Part IV					0.
Total to Form 990-PF, Part I, line 6a					144.

Form 990-PF Other Income Statement 2

Description	(a)	(b)	(c)
	Revenue Per Books	Net Invest- ment Income	Adjusted Net Income
Publication Reimbursement	30.	0.	30.
Total to Form 990-PF, Part I, line 11	30.	0.	30.

Form 990-PF Accounting Fees Statement 3

Description	(a)	(b)	(c)	(d)
	Expenses Per Books	Net Invest- ment Income	Adjusted Net Income	Charitable Purposes
RSM US LLP	15,473.	0.	0.	15,473.
To Form 990-PF, Pg 1, ln 16b	15,473.	0.	0.	15,473.

Form 990-PF	Other Professional Fees			Statement 4
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Expand Now, LLC	54,062.	0.	0.	54,062.
To Form 990-PF, Pg 1, ln 16c	54,062.	0.	0.	54,062.

Form 990-PF	Taxes			Statement 5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Federal Tax Payments	250.	0.	0.	0.
To Form 990-PF, Pg 1, ln 18	250.	0.	0.	0.

Form 990-PF	Other Expenses			Statement 6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Public Relations	19,772.	0.	0.	19,772.
Supplies	4,495.	0.	0.	4,495.
Dues & Subscriptions	6,878.	0.	0.	6,878.
Postage & Delivery	582.	0.	0.	582.
Miscellaneous	6,158.	0.	0.	6,159.
Project Expense	480.	0.	0.	480.
Office Expense	13,455.	0.	0.	13,455.
HR & Recruiting	105.	0.	0.	105.
Building Insurance	623.	0.	0.	623.
To Form 990-PF, Pg 1, ln 23	52,548.	0.	0.	52,549.

Form 990-PF Depreciation of Assets Not Held for Investment Statement 7

Description	Cost or Other Basis	Accumulated Depreciation	Book Value
2019 Laptop	1,378.	1,240.	138.
2019 Laptop	2,119.	1,907.	212.
2019 Laptop	2,119.	1,907.	212.
2019 Laptop	742.	668.	74.
2020 Macbook	2,012.	1,409.	603.
2021 Macbook	2,915.	1,457.	1,458.
2022 Laptop	2,649.	795.	1,854.
2022 Laptop	1,059.	318.	741.
2022 Laptop	1,589.	477.	1,112.
2022 Monitor	767.	230.	537.
2023 Macbook	2,119.	212.	1,907.
2023 Conf Room Table	743.	74.	669.
2023 Conf Room Equip	5,064.	506.	4,558.
Leasehold Improvement	4,760.	119.	4,641.
Total To Fm 990-PF, Part II, ln 14	30,035.	11,319.	18,716.

Form 990-PF Other Assets Statement 8

Description	Beginning of Yr Book Value	End of Year Book Value	Fair Market Value
Advances	10,457.	18,421.	18,421.
ROU Asset	267,796.	426,033.	426,033.
To Form 990-PF, Part II, line 15	278,253.	444,454.	444,454.

Form 990-PF

Part VII - List of Officers, Directors
Trustees and Foundation Managers

Statement 9

Name and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan Contrib	Expense Account
George Kendall 30 Rockefeller Plaza New York, NY 10012	Director/President 1.00	0.	0.	0.
Phoebe Ellsworth 530 Church Street Ann Arbor, MI 48109	Director/Vice President 1.00	0.	0.	0.
Robert Dunham 706 Spring Lane Philadelphia, PA 19128	Senior Policy Analyst (until 06/23) 40.00	118,116.	11,926.	0.
Robin Maher 1701 K Street NW, Suite 750 Washington, DC 20006	Executive Dir/Secy (as of 5/15/23) 40.00	113,843.	3,176.	0.
Marylou Bane 9333 N. Milwaukee Avenue Niles, IL 60714	Treasurer 1.00	0.	0.	0.
Amir Ali 501 H Street, NE Suite 275 Washington, DC 20002	Director 1.00	0.	0.	0.
David Bradford 353 N. Clark Street Chicago, IL 60654	Director 1.00	0.	0.	0.
David I. Bruck Washington & Lee School of Law Lexington, VA 24450	Director 1.00	0.	0.	0.
Deborah Denno 150 W. 62nd Street New York, NY 10023	Director 1.00	0.	0.	0.
Brandon L. Garrett 580 Massie Road Charlottesville, VA 22903	Director 1.00	0.	0.	0.

<u>Death Penalty Information Center</u>		<u>36-4056815</u>		
Alexis Hoag-Fordjour Brooklyn Law School Brooklyn, NY 11201	Director 1.00	0.	0.	0.
John R. MacArthur 666 Broadway, 11th Floor New York, NY 10012	Director 1.00	0.	0.	0.
Mark Olive 320 W. Jefferson Street Tallahassee, FL 32301	Director 1.00	0.	0.	0.
Sia Sanneh Equal Justice Initiative Montgomery, AL 36104	Director 1.00	0.	0.	0.
Cassandra Stubbs 201 W. Main Street, Suite 402 Durham, NC 27701	Director 1.00	0.	0.	0.
Ronald Tabak 4 Times Square, 40th Floor New York, NY 10036	Director 1.00	0.	0.	0.
Anthony Amsterdam 245 Sullivan Street, 6th Floor New York, NY 10012	Board Member Emeritus 1.00	0.	0.	0.
Totals included on 990-PF, Page 6, Part VII		<u>231,959.</u>	<u>15,102.</u>	<u>0.</u>

Activity One

Provide information to the public to further education about and increase public debate on the merits of capital punishment. In 2023, the organization published 244 web features on death penalty news and developments, 51 weekly newsletters, 12 podcasts, a year-end report, and special reports on the death penalty in Missouri and Tennessee. The website received approximately 5.9 million unique visitors, 6.9 million visits, and over 11 million page views over the course of the year.

Expenses

To Form 990-PF, Part VIII-A, line 1

1,007,589.

Death Penalty Information Center

Financial Report
December 31, 2023

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Statements of financial position	3
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Independent Auditor's Report

Board of Directors
Death Penalty Information Center

Opinion

We have audited the financial statements of Death Penalty Information Center (the Center), which comprise the statements of financial position as of December 31, 2023 and 2022, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Center as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

RSM US LLP

Chicago, Illinois
August 7, 2024

Death Penalty Information Center

Statements of Financial Position December 31, 2023 and 2022

	2023	2022
Assets		
Cash and cash equivalents	\$ 189,460	\$ 182,608
Certificate of deposit	103,720	-
Grants receivable	65,173	218,541
Property and equipment (at cost, net of accumulated depreciation of 2023—\$11,319; 2022—\$18,739)	18,716	10,666
Right-of-use asset	426,033	267,796
Other assets	21,074	13,533
	<u>\$ 824,176</u>	<u>\$ 693,144</u>
Liabilities and Net Assets		
Liabilities:		
Accrued liabilities	\$ 10,728	\$ 42,701
Lease liability	432,563	308,877
	<u>443,291</u>	<u>351,578</u>
Net assets:		
Without donor restrictions	117,767	48,291
With donor restrictions	263,118	293,275
	<u>380,885</u>	<u>341,566</u>
	<u>\$ 824,176</u>	<u>\$ 693,144</u>

See notes to financial statements.

Death Penalty Information Center

Statements of Activities

Years Ended December 31, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:						
Contributions of cash and other financial assets	\$ 773,006	\$ 217,500	\$ 990,506	\$ 887,081	\$ 284,420	\$ 1,171,501
Contributions of nonfinancial assets	19,847	-	19,847	7,568	-	7,568
Interest income	3,730	-	3,730	13	-	13
Miscellaneous revenue	36,101	-	36,101	-	-	-
	832,684	217,500	1,050,184	894,662	284,420	1,179,082
Net assets released from restrictions	247,657	(247,657)	-	236,145	(236,145)	-
	1,080,341	(30,157)	1,050,184	1,130,807	48,275	1,179,082
Expenses:						
Program activities	966,962	-	966,962	959,555	-	959,555
Support services—general and administrative	39,264	-	39,264	55,455	-	55,455
Support services—fundraising	4,639	-	4,639	5,045	-	5,045
	1,010,865	-	1,010,865	1,020,055	-	1,020,055
Change in net assets	69,476	(30,157)	39,319	110,752	48,275	159,027
Net assets:						
Beginning	48,291	293,275	341,566	(62,461)	245,000	182,539
Ending	\$ 117,767	\$ 263,118	\$ 380,885	\$ 48,291	\$ 293,275	\$ 341,566

See notes to financial statements.

Death Penalty Information Center

Statements of Cash Flows Years Ended December 31, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 39,319	\$ 159,027
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	4,530	4,323
Gain on termination of lease	(36,095)	-
Reduction in carrying amount of right-of-use asset	64,167	61,662
Cash paid for operating leases	(62,623)	(65,430)
Changes in assets and liabilities:		
Grants receivable	153,368	(30,541)
Other assets and other receivable	(7,541)	12,586
Accrued liabilities	(31,973)	(47,589)
Net cash provided by operating activities	123,152	94,038
Cash flows from investing activities:		
Purchases of equipment	(12,580)	(6,065)
Purchases of investments	(103,720)	-
Net cash used in investing activities	(116,300)	(6,065)
Increase in cash and cash equivalents	6,852	87,973
Cash and cash equivalents:		
Beginning	182,608	94,635
Ending	\$ 189,460	\$ 182,608

See notes to financial statements.

Death Penalty Information Center

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

The Death Penalty Information Center (the Center) is a private operating center whose mission is to serve the media, policymakers and the general public with data and analysis on issues concerning capital punishment. The Center prepares in-depth reports, issues press releases, conducts briefings for journalists and serves as a resource to those working on this issue.

The Center follows accounting standards established by the Financial Accounting Standards Board (the FASB) to ensure consistent reporting of financial position, results of activities, and cash flows. References to accounting principles generally accepted in the United States of America (U.S. GAAP) in these footnotes are to the FASB Accounting Standards Codification (ASC).

A summary of significant accounting policies follows:

Classification of net assets: Under U.S. GAAP, not-for-profit organizations report net assets between two classes: net assets with donor restrictions or net assets without donor restrictions based on the existence or absence of donor-imposed restrictions. When a donor-imposed time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and cash equivalents: The Center considers money market funds and short-term investments with original maturities of three months or less to be cash equivalents. The Center maintains its cash in bank accounts which, at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts.

Certificate of deposit: The Center values certificates of deposits at the original cost plus accrued interest, which approximates fair value.

Grants receivable: Grants receivable are stated at the amount the Center expects to collect from outstanding balances. Grants receivable of \$65,173 and \$218,541 at December 31, 2023 and 2022, respectively, are expected to be received within one year. Based on management's assessment of the collectability of grants receivable, no provision has been made for uncollectible amounts as of December 31, 2023 and 2022.

Leases: The Center determines if an arrangement is a lease at inception of the contract. Under Topic 842, a lease is a contract, or part of a contract, that conveys the right to control the use of identified property or equipment (i.e., an identified asset) for a period of time in exchange for consideration. The Center's contracts determined to be or contain a lease include explicitly or implicitly identified assets where the Center has the right to obtain substantially all of the economic benefits of the assets and has the ability to direct how and for what purpose the assets are used during the lease term.

Leases are classified as either operating or financing. For operating leases, the Center has recognized a lease liability equal to the present value of the remaining lease payments, and a right-of-use asset equal to the lease liability, subject to certain adjustments, such as for prepaid rent and lease incentives. The Center has elected to use the risk-free rate as the discount rate for all leases.

The Center defines a short-term lease as any arrangement with a lease term of 12 months or less that does not include an option to purchase the underlying asset. The Center has made an accounting policy election not to recognize right-of-use assets and lease liabilities for short-term leases; as a result, short-term lease payments are recognized as expense over the lease term. The Center did not have any short-term leases in fiscal year 2023.

Death Penalty Information Center

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Support and revenue: Contributions are recognized when received or when the donor makes an unconditional promise to give to the Center. Contributions received and unconditional promises to give are measured at their fair values and are reported as increases in net assets. The Center reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods.

Contributed nonfinancial assets: Donated services are reflected in the financial statements at the fair value of the services received. The donations of services are recognized if the services received: (a) create or enhance nonfinancial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The Treasurer of the Roderick MacArthur Foundation and the Roderick and Solange MacArthur Justice Center has donated significant amounts of time to the Center. For the year ended December 31, 2023 and 2022, the Center recorded donated accounting services by the Treasurer totaling \$7,847 and \$7,568, respectively, and donated legal services of \$12,000 and \$0, respectively.

Use of estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions affecting the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from the estimates.

Tax status: The Center is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law.

The Center follows the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under the guidance, the Center may recognize the tax benefits from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Center and various positions related to potential sources of unrelated business taxable income. As of December 31, 2023 and 2022, there were no unrecognized tax benefits identified or recorded as liabilities.

The Center files Form 990PF in the U.S. federal jurisdiction and Form AG990IL in the State of Illinois.

Note 2. Related-Party Transactions

The Center received contributions of \$747,066 and \$826,970 from the Roderick and Solange MacArthur Justice Center in 2023 and 2022, respectively. The Center's unpaid Treasurer is a paid employee of the Roderick MacArthur Foundation and the Roderick and Solange MacArthur Justice Center. The Roderick and Solange MacArthur Justice Center provides accounting services at no cost to the Center. The accounting services donated are recorded on the statements of activities. The two organizations have board members in common.

Note 3. Retirement Plan

Center staff are paid by the Roderick MacArthur Foundation, which is reimbursed by the Roderick and Solange MacArthur Justice Center, and are eligible to participate in the Center's defined contribution retirement plan. The contributions are made in discretionary amounts and are allocated to employees on the basis of compensation. Contributions to the plan for Center employees amounted to \$42,787 and \$50,236 for 2023 and 2022, respectively.

Death Penalty Information Center

Notes to Financial Statements

Note 4. Net Assets With Donor Restrictions

Net assets with donor restrictions at December 31, 2023 and 2022, consisted of \$263,118 and \$293,275, respectively, for future operating support.

Net assets are released from donor restriction through the passage of time or by incurring expenses satisfying the restricted purpose. \$247,657 and \$236,145 were released from donor restriction in 2023 and 2022, respectively.

Note 5. Leases

The Center originally entered into a lease for office space through June 30, 2027. In November 2023, the Center relocated their office space and mutually agreed to terminate the original lease and enter into a new lease with the landlord. The gain on termination of lease of \$36,095 is recorded in the statement of activities. The lease provides for rent abatement for the first month each lease year covering the period November 1, 2023 through November 1, 2026 and base monthly rent of \$6,252 for the remaining months of the lease's first year. Incremental increases in rent occur annually on December 1 for the remainder of the term.

Under ASC Topic 842, the lease term at the lease commencement date is determined based on the noncancellable period for which the Center has the right to use the underlying asset, together with any periods covered by option to extend the lease if the Center is reasonably certain to exercise that option, periods covered by an option to terminate the lease if the Center is reasonably certain not to exercise that option, and periods covered by an option to extend (or not terminate) the lease in which the exercise of the option is controlled by the lessor. The lease included an option for renewal. Management has determined that renewal was not reasonably certain and did not include the renewal period in the lease liability calculation.

The components of lease expense and supplemental cash flow information related to leases for the years ended December 31, 2023 and 2022, are as follows:

	2023	2022
Operating lease cost	\$ 64,167	\$ 61,662
Cash paid for amounts included in the measurement of lease liability:		
Operating cash flows from operating lease	62,623	65,430
Weighted-average remaining lease term—operating lease	7 years	4.5 years
Weighted-average discount rate—operating lease	4.75%	1.38%

Death Penalty Information Center

Notes to Financial Statements

Note 5. Leases (Continued)

Operating lease maturities at December 31, 2023, are as follows:

2024	\$	68,930
2025		70,653
2026		72,420
2027		81,131
2028		83,160
Thereafter		128,743
Total lease payments		<u>505,037</u>
Less imputed interest		<u>(72,474)</u>
Total present value of lease liability	\$	<u><u>432,563</u></u>

Note 6. Availability and Liquidity

The Center regularly monitors liquidity required to meet its annual operating needs and other contractual commitments while also striving to maximize the return on investment of its funds not required for annual operations.

The Center's financial assets available within one year of the balance sheet date for general expenditure are as follows:

	<u>2023</u>	<u>2022</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 189,460	\$ 182,608
Grants receivable	65,173	218,541
Total financial assets	<u>\$ 254,633</u>	<u>\$ 401,149</u>

The Center has various sources of liquidity at its disposal, including cash and cash equivalents. Based on historical experience, only the portion of grants receivable within one year are considered available for use in meeting annual operating needs (liquid). The Roderick and Solange MacArthur Justice Center is committed to continue supporting the Center.

Death Penalty Information Center

Notes to Financial Statements

Note 7. Functional Expenses

The Center provides the media and public with analysis and information. The cost of providing program and other activities have been summarized on a functional basis in the schedule below. Accordingly, certain costs have been allocated among program services and supporting services benefited. The expenses that are allocated are payroll, payroll taxes, insurance, utilities, miscellaneous and expenses relating to the retirement plan, which are allocated using estimated percentages. Expenses by functional classification for the years ended December 31, 2023 and 2022, consist of the following:

	2023			
	Program Services	Supporting Services		Total
	Program Activities	General and Administrative	Fundraising	
Payroll	\$ 634,352	\$ 2,275	\$ 3,373	\$ 640,000
Payroll taxes	50,970	184	267	51,421
Retirement plan	42,383	154	250	42,787
Insurance	49,105	315	344	49,764
Utilities	1,795	1,795	-	3,590
Accounting expenses	-	15,473	-	15,473
HR and recruiting	105	-	-	105
Donated services	7,847	-	-	7,847
Depreciation	4,411	119	-	4,530
Travel	8,998	-	-	8,998
Supplies	4,495	-	-	4,495
Dues and subscriptions	6,878	-	-	6,878
Postage and delivery	582	-	-	582
Miscellaneous	-	6,409	-	6,409
Public relations	19,772	-	-	19,772
Legal expense	-	12,000	-	12,000
Other professional fees	53,117	540	405	54,062
Office expense	13,455	-	-	13,455
Rent and occupancy	65,885	-	-	65,885
Project expense	480	-	-	480
Training	2,332	-	-	2,332
Total for the year ended December 31, 2023	<u>\$ 966,962</u>	<u>\$ 39,264</u>	<u>\$ 4,639</u>	<u>\$ 1,010,865</u>

Death Penalty Information Center

Notes to Financial Statements

Note 7. Functional Expenses (Continued)

	2022			
	Program Services	Supporting Services		Total
	Program Activities	General and Administrative	Fundraising	
Payroll	\$ 640,752	\$ 1,803	\$ 4,151	\$ 646,706
Payroll taxes	49,774	150	311	50,235
Retirement plan	51,302	122	294	51,718
Insurance	60,997	689	289	61,975
Utilities	-	5,343	-	5,343
Accounting expenses	-	22,688	-	22,688
HR and recruiting	1,819	-	-	1,819
Depreciation	4,323	-	-	4,323
Travel	9,326	-	-	9,326
Supplies	2,454	-	-	2,454
Dues and subscriptions	6,829	-	-	6,829
Postage and delivery	1,707	-	-	1,707
Miscellaneous	2,119	2,160	-	4,279
Public relations	21,093	-	-	21,093
Publication expense	17,500	-	-	17,500
Other professional fees	-	22,500	-	22,500
Office expense	10,759	-	-	10,759
Rent and occupancy	62,639	-	-	62,639
Project expense	15,407	-	-	15,407
Training	755	-	-	755
Total for the year ended December 31, 2022	<u>\$ 959,555</u>	<u>\$ 55,455</u>	<u>\$ 5,045</u>	<u>\$ 1,020,055</u>

Note 8. Subsequent Events

The Center has evaluated subsequent events for potential recognition and/or disclosure through August 7, 2024, the date the financial statements were available to be issued.