

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.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 04/01/2023 and ending 03/31/2024

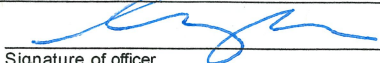
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC.</u>	D Employer identification number <u>13-6213516</u>
	Doing Business As	E Telephone number <u>(212) 549-2500</u>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>125 BROAD STREET, 18TH FLOOR</u>	
	City or town, state or province, country, and ZIP or foreign postal code <u>NEW YORK, NY 10004</u>	
	F Name and address of principal officer: <u>SAME AS "C" ABOVE</u> <u>ANTHONY D. ROMERO</u>	G Gross receipts \$ <u>280,525,995.</u>
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
J Website: <u>WWW.ACLUFOUNDATION.ORG</u>	H(c) Group exemption number ▶	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: <u>1966</u>	M State of legal domicile: <u>NY</u>

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND CIVIL LIBERTIES.</u>			
	2 Check this box <input type="checkbox"/> 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	<u>13</u>	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>13</u>	
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	<u>483</u>	
	6 Total number of volunteers (estimate if necessary)	6	<u>13</u>	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>-36,308.</u>	
b Net unrelated business taxable income from Form 990-T, line 34	7b	<u>NONE</u>		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	<u>184,197,455.</u>	<u>169,102,497.</u>	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>NONE</u>	<u>NONE</u>	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>8,216,520.</u>	<u>7,226,828.</u>	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>8,767,660.</u>	<u>8,817,663.</u>	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>201,181,635.</u>	<u>185,146,988.</u>	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>16,074,767.</u>	<u>24,396,593.</u>	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>NONE</u>	<u>NONE</u>	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>77,878,054.</u>	<u>89,716,391.</u>	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>18,440,562.</u>	<u>359,652.</u>	<u>350,259.</u>	
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>92,031,717.</u>	<u>87,221,342.</u>	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>186,344,190.</u>	<u>201,684,585.</u>	
	19 Revenue less expenses. Subtract line 18 from line 12	<u>14,837,445.</u>	<u>-16,537,597.</u>	
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		21 Total liabilities (Part X, line 26)	<u>785,630,158.</u>	<u>828,604,389.</u>
		22 Net assets or fund balances. Subtract line 21 from line 20.	<u>145,527,053.</u>	<u>148,492,194.</u>
			<u>640,103,105.</u>	<u>680,112,195.</u>

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		<u>12/5/24</u>
	Signature of officer	Date
	<u>CHARIZMA T. WILLIAMS</u>	<u>COO</u>
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	
	<u>TARA COOKE</u>	<u>TARA COOKE</u>	<u>11/18/2024</u>	<input type="checkbox"/>	<u>P01281186</u>	
	Firm's name ▶ <u>BDO USA</u>	Firm's EIN ▶ <u>13-5381590</u>				
	Firm's address ▶ <u>200 PARK AVENUE 38TH FLOOR NEW YORK, NY 10166</u>	Phone no. <u>212-885-8000</u>				

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

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 \$ 75,699,505. including grants of \$ 13,065,738.) (Revenue \$ 7,009,067.)

LEGAL - THE ACLU FOUNDATION'S LITIGATION PROGRAM IS THE CORNERSTONE OF ITS CIVIL LIBERTIES PROGRAM. THE ACLU TODAY IS THE NATION'S PREEMINENT CIVIL LIBERTIES ORGANIZATION, WITH A STAFF OF ATTORNEYS IN THE NATIONAL OFFICE WORKING IN COLLABORATION WITH ATTORNEYS AT AFFILIATE OFFICES NATIONWIDE TO ADDRESS CASES INVOLVING A WIDE RANGE OF CIVIL LIBERTIES ISSUES. THE ACLU APPEARS BEFORE THE U.S. SUPREME COURT MORE THAN ANY OTHER LEGAL SERVICES ORGANIZATION OR GOVERNMENTAL AGENCY EXCEPT THE U.S. DEPARTMENT OF JUSTICE.

4b (Code:) (Expenses \$ 62,661,615. including grants of \$ 11,165,401.) (Revenue \$ NONE)

AFFILIATE SUPPORT - THE ACLU HAS AN AFFILIATE OR CHAPTER IN EVERY STATE, THE DISTRICT OF COLUMBIA, AND IN PUERTO RICO. AFFILIATES HANDLE REQUESTS FOR LEGAL ASSISTANCE, LOBBY STATE LEGISLATURES AND HOST EDUCATIONAL FORUMS THROUGHOUT THE YEAR. THE NATIONAL ACLU COORDINATES FUNDRAISING EFFORTS WITH ITS AFFILIATES AND SHARES THE PROCEEDS OF FUNDRAISING EFFORTS WITH AFFILIATES IN ACCORDANCE WITH A DETAILED POLICY. THROUGH ITS AFFILIATE SUPPORT AND NATIONWIDE INITIATIVES DEPARTMENT (ASNI), THE NATIONAL ACLU ALSO PROVIDES GRANTS AND SUPPORT TO AFFILIATES ON SPECIFIC INITIATIVES AND PROJECTS THAT HAVE BEEN IDENTIFIED AS INVOLVING MATTERS OF BOTH (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 18,968,802. including grants of \$ 40,000.) (Revenue \$ 598,066.)

EDUCATION - THROUGH NEWSLETTERS, ITS WEBSITE, ADVERTISEMENTS, OP-ED ARTICLES, MEDIA INTERVIEWS, PUBLICATIONS, SOCIAL MEDIA, AND NUMEROUS MEETINGS AND WORKSHOPS CONDUCTED IN COLLABORATION WITH ITS AFFILIATES THROUGHOUT THE US, THE ACLU FOUNDATION PROVIDES ONGOING EDUCATION TO THE ACLU'S APPROXIMATELY 1,000,000 SUPPORTERS NATIONWIDE AND TO THE PUBLIC AT LARGE WITH RESPECT TO A WIDE RANGE OF CIVIL LIBERTIES ISSUES AND CONCERNS. A CORE COMPONENT OF THE ORGANIZATION'S EDUCATIONAL CAMPAIGNS IS THE EMPHASIS ON KEY RIGHTS, INCLUDING FIRST AMENDMENT RIGHTS TO FREE SPEECH, ASSOCIATION AND ASSEMBLY; THE RIGHT TO EQUAL PROTECTION UNDER THE LAW; THE RIGHT TO DUE PROCESS AND TO (CONTINUED ON SCHEDULE O)

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

(Expenses \$ 6,982,849. including grants of \$ 125,454.) (Revenue \$ NONE)

4e Total program service expenses 164,312,771.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-21 with various questions about organizational activities and financial reporting.

Part IV Checklist of Required Schedules *(continued)*

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

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 194		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
	1b NONE		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
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 483		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
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)? . .		X
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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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?		
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.		
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
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? If "Yes," see the instructions and file Form 4720, Schedule N.		X
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.		X
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.		

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (13), 1b (13), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b (X), 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 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.
19 Describe on 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.

CHARIZMA WILLIAMS, COO 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004
212-549-2500

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 X

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, and 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) ANTHONY D. ROMERO EXECUTIVE DIRECTOR/CEO	14.00 26.00			X				NONE	1,320,302.	58,263.
(2) TERENCE R. DOUGHERTY DEP EXEC DIR. OPS/GEN. COUNSEL	14.00 26.00			X				NONE	553,182.	66,754.
(3) KARY L. MOSS DIR AFF SUPPORT & NATION. INIT	34.00 6.00				X			491,101.	NONE	124,101.
(4) AJ HIKES DEP. EXEC DIR STRATEGY&CULTURE	14.00 26.00			X				NONE	543,532.	30,884.
(5) MARK V. WIER CHIEF DEVELOPMENT OFFICER	34.00 6.00				X			504,111.	NONE	50,124.
(6) DAVID D. COLE NATIONAL LEGAL DIRECTOR	34.00 6.00				X			492,089.	NONE	25,314.
(7) CHARIZMA T. WILLIAMS COO	14.00 26.00			X				NONE	467,980.	33,571.
(8) DEIDRE SCHIFELING NATIONAL POLITICAL DIRECTOR	14.00 26.00				X			NONE	430,114.	33,792.
(9) LOUISE MELLING DEPUTY LEGAL DIRECTOR	40.00 NONE					X		354,111.	NONE	79,118.
(10) N.J. AKBAR CHF. EQ., DIVERSTY & INCL. OFF.	14.00 26.00					X		NONE	401,409.	24,143.
(11) ELIZABETH FITZGERALD DIRECTOR OF DEVELOPMENT	40.00 NONE					X		343,414.	NONE	80,613.
(12) SOPHIA K. GOLDMACHER CHIEF PEOPLE OFFICER	14.00 26.00					X		NONE	348,573.	59,581.
(13) CECILLIA D. WANG DEPUTY LEGAL DIRECTOR	40.00 NONE					X		352,060.	NONE	52,580.
(14) KRISTON ALFORD MCINTOSH CHIEF COMMUNICATIONS OFFICER	26.00 14.00				X			334,893.	NONE	19,838.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(15) LARISA MUELLER CFO	14.00 26.00			X				NONE	323,421.	18,720.
(16) DEBORAH ARCHER DIRECTOR/PRESIDENT	3.00 3.00	X		X				NONE	NONE	NONE
(17) ROBERT REMAR DIRECTOR/VP, TREASURER	5.00 4.50	X		X				NONE	NONE	NONE
(18) CHARU VERMA DIRECTOR/VP	3.00 2.00	X		X				NONE	NONE	NONE
(19) GRACE CHAN DIRECTOR/SEC. (THRU 10/15/23)	3.50 2.00	X		X				NONE	NONE	NONE
(20) DAX GOLDSTEIN DIRECTOR/SEC. (AS OF 01/28/24)	2.50 2.50	X		X				NONE	NONE	NONE
(21) SHAAKIRRAH SANDERS DIRECTOR/GENERAL COUNSEL	2.00 2.00	X		X				NONE	NONE	NONE
(22) RONALD TYLER DIRECTOR/GENERAL COUNSEL	3.00 2.50	X		X				NONE	NONE	NONE
(23) WILLIAM ACEVES DIRECTOR (THRU 01/28/24)	3.00 3.00	X						NONE	NONE	NONE
(24) MICHELLE BROWN-YAZZIE DIRECTOR	3.50 2.50	X						NONE	NONE	NONE
(25) RUTH COLKER DIRECTOR (AS OF 01/01/24)	2.50 2.50	X						NONE	NONE	NONE
1b Sub-total								2,871,779.	4,388,513.	757,396.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								2,871,779.	4,388,513.	757,396.

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 **▶** 222

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

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 in compensation from the organization **▶**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(26) CHERIE-DAWSON EDWARDS DIRECTOR (AS OF 01/28/24)	2.50 2.50	X					NONE	NONE	NONE	
(27) JEFFREY HONG DIRECTOR (THRU 01/28/24)	3.00 3.00	X					NONE	NONE	NONE	
(28) DONITA JUDGE DIRECTOR	2.50 2.50	X					NONE	NONE	NONE	
(29) SHARON KYLE DIRECTOR (THRU 06/11/23)	2.50 2.50	X					NONE	NONE	NONE	
(30) ANIL MUJUMDAR DIRECTOR	2.50 2.00	X					NONE	NONE	NONE	
(31) CONNIE TCHENG DIRECTOR	3.00 2.50	X					NONE	NONE	NONE	
(32) YOMI WRONG DIRECTOR	2.50 2.50	X					NONE	NONE	NONE	
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 ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

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
SEE SCHEDULE O		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 37

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	2,648,505.				
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions) . .	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	166,453,992.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 4,400,000.				
	h	Total. Add lines 1a-1f			169,102,497.			
	Program Service Revenue	2a	_____	Business Code				
b		_____						
c		_____						
d		_____						
e		_____						
f		All other program service revenue						
g		Total. Add lines 2a-2f			NONE			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		7,724,066.		-36,308.	7,760,374.	
	4	Income from investment of tax-exempt bond proceeds . . .		NONE				
	5	Royalties		163,206.			163,206.	
	6a	Gross rents	6a	(i) Real	717,155.			
				(ii) Personal				
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	717,155.	NONE			
	d	Net rental income or (loss)			717,155.		717,155.	
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	94,881,769.			
				(ii) Other				
	b	Less: cost or other basis and sales expenses . .	7b	95,379,007.				
	c	Gain or (loss)	7c	-497,238.				
	d	Net gain or (loss)			-497,238.		-497,238.	
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		NONE				
			8b	NONE				
c	Net income or (loss) from fundraising events			NONE				
9a	Gross income from gaming activities. See Part IV, line 19	9a		NONE				
			9b	NONE				
c	Net income or (loss) from gaming activities			NONE				
10a	Gross sales of inventory, less returns and allowances	10a		NONE				
			10b	NONE				
c	Net income or (loss) from sales of inventory			NONE				
Miscellaneous Revenue	11a	LEGAL AWARD, NET	Business Code	541100	7,009,067.	7,009,067.		
	b	MERCHANDISE AND BOOK SALES		452000	598,066.	598,066.		
	c	TUITION & FEES		900099	185,850.		185,850.	
	d	All other revenue		900099	144,319.		144,319.	
	e	Total. Add lines 11a-11d			7,937,302.			
12	Total revenue. See instructions			185,146,988.	7,607,133.	-36,308.	8,473,666.	

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	24,396,593.	24,396,593.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	NONE			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	4,162,145.	2,362,869.	1,190,780.	608,496.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	66,259,935.	48,849,361.	7,331,960.	10,078,614.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,987,328.	3,005,130.	482,220.	499,978.
9 Other employee benefits	10,317,272.	7,540,679.	1,415,239.	1,361,354.
10 Payroll taxes	4,989,711.	3,492,797.	748,457.	748,457.
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	1,253,750.	453,760.	652,651.	147,339.
c Accounting	289,750.		289,750.	
d Lobbying	390,005.		390,005.	
e Professional fundraising services. See Part IV, line 17	350,259.			350,259.
f Investment management fees	2,127,086.		2,127,086.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	10,502,554.	8,562,533.	1,361,984.	578,037.
12 Advertising and promotion	4,397,642.	3,623,338.	510,935.	263,369.
13 Office expenses	2,794,356.	2,090,576.	251,429.	452,351.
14 Information technology.	5,723,914.	3,892,262.	858,587.	973,065.
15 Royalties.	NONE			
16 Occupancy	3,815,709.	2,307,574.	823,323.	684,812.
17 Travel	1,441,090.	1,291,433.	8,521.	141,136.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	3,391,673.	3,238,505.	104,874.	48,294.
20 Interest	NONE			
21 Payments to affiliates.	NONE			
22 Depreciation, depletion, and amortization	2,281,816.	1,461,439.	270,828.	549,549.
23 Insurance	749,876.	532,412.	82,486.	134,978.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SHARED PORTION OF CONTR.	32,802,410.	32,802,410.		
b SPECIAL AFFILIATE SUBSIDIES	6,569,000.	6,569,000.		
c SHARED PORTION OF BEQUEST	6,535,702.	6,535,702.		
d POSTAGE	1,627,524.	899,003.	11,747.	716,774.
e All other expenses	527,485.	405,395.	18,390.	103,700.
25 Total functional expenses. Add lines 1 through 24e	201,684,585.	164,312,771.	18,931,252.	18,440,562.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	75,967,503.	1	62,593,511.
	2 Savings and temporary cash investments	62,108,681.	2	31,796,010.
	3 Pledges and grants receivable, net	48,044,523.	3	34,868,568.
	4 Accounts receivable, net	505,384.	4	2,552,771.
	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	NONE	5	NONE
	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)	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges	448,057.	9	315,519.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 72,085,935.		
	b Less: accumulated depreciation	10b 47,072,778.	21,766,258.	10c 25,013,157.
	11 Investments - publicly traded securities	237,570,483.	11	280,961,531.
	12 Investments - other securities. See Part IV, line 11	335,844,810.	12	385,284,952.
	13 Investments - program-related. See Part IV, line 11	NONE	13	NONE
	14 Intangible assets	128,381.	14	220,453.
	15 Other assets. See Part IV, line 11	3,246,078.	15	4,997,917.
16 Total assets. Add lines 1 through 15 (must equal line 33)	785,630,158.	16	828,604,389.	
Liabilities	17 Accounts payable and accrued expenses	7,636,584.	17	9,121,929.
	18 Grants payable	3,824,383.	18	7,279,087.
	19 Deferred revenue	33,242.	19	NONE
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties	NONE	24	NONE
	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	134,032,844.	25	132,091,178.
	26 Total liabilities. Add lines 17 through 25	145,527,053.	26	148,492,194.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	374,512,532.	27	412,922,015.
	28 Net assets with donor restrictions	265,590,573.	28	267,190,180.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	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	640,103,105.	32	680,112,195.
33 Total liabilities and net assets/fund balances	785,630,158.	33	828,604,389.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	185,146,988.
2	Total expenses (must equal Part IX, column (A), line 25)	2	201,684,585.
3	Revenue less expenses. Subtract line 2 from line 1	3	-16,537,597.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	640,103,105.
5	Net unrealized gains (losses) on investments	5	59,728,445.
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 on Schedule O)	9	-3,181,758.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	680,112,195.

Part XII Financial Statements and Reporting

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

- 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?
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?
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?
If the organization changed either its oversight process or selection process during the tax year, explain on 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?
- 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 on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.** Employer identification number **13-6213516**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2023

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	176,437,112.	227,368,352.	213,682,199.	184,197,455.	169,102,497.	970,787,615.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3.	176,437,112.	227,368,352.	213,682,199.	184,197,455.	169,102,497.	970,787,615.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						59,897,253.
6 Public support. Subtract line 5 from line 4						910,890,362.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	176,437,112.	227,368,352.	213,682,199.	184,197,455.	169,102,497.	970,787,615.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,692,573.	4,199,925.	4,667,409.	7,734,307.	8,640,735.	31,934,949.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			332,236.	21,601.		353,837.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	NONE	NONE	NONE	1,730,785.	330,169.	2,060,954.
11 Total support. Add lines 7 through 10						1,005,137,355.
12 Gross receipts from related activities, etc. (see instructions)					12	29,012,857.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	90.62 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	92.74 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . .

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . .

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
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 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2019	2020	2021	2022	2023	TOTAL
LEGAL SETTLEMENT	NONE	NONE	NONE	1,006,583.	NONE	1,006,583.
TUITION & FEES	NONE	NONE		NONE	185,850.	185,850.
MISCELLANEOUS INCOME	NONE	NONE	NONE	724,202.	144,319.	868,521.
TOTALS	NONE	NONE	NONE	1,730,785.	330,169.	2,060,954.

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

Table with 2 columns: Name of the organization (AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.) and Employer identification number (13-6213516)

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (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

[X] 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).

Name of organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number 13-6213516
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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	N/A <hr/> <hr/>	\$ 20,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A <hr/> <hr/>	\$ 12,500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A <hr/> <hr/>	\$ 4,400,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A <hr/> <hr/>	\$ 4,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A <hr/> <hr/>	\$ 3,992,989.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number 13-6213516
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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
3	REAL PROPERTY _____ _____ _____	\$ 4,400,000.	01/16/2024
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number 13-6213516
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Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____
 Use duplicate copies of Part III if additional space is needed.

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

**SCHEDULE C
(Form 990)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2023

Department of the Treasury
Internal Revenue Service

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.

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 organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number 13-6213516
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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 \$ _____
- 3 Volunteer hours for political campaign activities. See instructions _____

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. \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 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)				

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

Schedule C (Form 990) 2023

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 (grassroots lobbying)		119,151.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		553,537.													
c Total lobbying expenditures (add lines 1a and 1b)		672,688.													
d Other exempt purpose expenditures		180,444,249.													
e Total exempt purpose expenditures (add lines 1c and 1d)		181,116,937.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column (e))					6,000,000.
c Total lobbying expenditures	702,973.	779,636.	919,039.	672,688.	3,074,336.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	227,570.	242,321.	199,671.	119,151.	788,713.

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)).

Table with 3 main columns: Description, (a) Yes/No, and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be 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).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

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."

Table with 2 main columns: Description and sub-column (1-5). Rows include: 1 Dues, assessments and similar amounts from members; 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); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 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 expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

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.

Horizontal lines for providing supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

Employer identification number 13-6213516

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: Description, Amount. Rows include: 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., 1b 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.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

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 make 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 program
 - 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	389,188,807.	409,038,093.	369,839,752.	243,441,145.	258,952,515.
b Contributions	15,258,434.	17,991,383.	31,778,028.	27,724,448.	10,280,129.
c Net investment earnings, gains, and losses	45,737,309.	-22,598,584.	17,272,545.	107,363,128.	-23,019,450.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	24,274,595.	15,242,085.	9,852,232.	8,688,969.	2,772,049.
g End of year balance	425,909,955.	389,188,807.	409,038,093.	369,839,752.	243,441,145.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment 64.8100 %
- b** Permanent endowment 22.6900 %
- c** Term endowment 12.5000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,925,713.		4,925,713.
b Buildings		23,508,175.	10,999,638.	12,508,537.
c Leasehold improvements		38,721,896.	31,350,954.	7,370,942.
d Equipment		4,930,151.	4,722,186.	207,965.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				25,013,157.

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) PROPRIETARY EQUITY FUNDS	249,812,244.	FMV
(B) PRIVATE EQUITY FUNDS	135,472,708.	FMV
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .	385,284,952.	

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, line 13, col. (B)) . . .		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)).	

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	
(2) BILL OF RIGHTS TRUST HELD FOR AFF.	54,936,948.
(3) DUE TO AFFILIATES	32,810,754.
(4) LIAB. UNDER SPLIT-INTEREST AGREEMEN	23,644,944.
(5) DUE TO ACLU	16,076,238.
(6) OPERATING LEASE LIABILITY	4,403,240.
(7) DUE TO ACLU-ACCRUED PENSION LIAB.	208,650.
(8) SECURITY DEPOSITS	10,404.
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	132,091,178.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

Part XIII Supplemental Information (continued)

SCHEDULE D, PART V, LINE 4:

THE PURPOSE OF THE ENDOWMENT FUND IS TO BUILD AN ENDURING ENDOWMENT TO CARRY OUT THE WORK OF THE ACLU AND ITS AFFILIATES IN PROTECTING, PRESERVING AND EXPANDING THE CIVIL LIBERTIES OF ALL PERSONS IN THE UNITED STATES OF AMERICA.

SCHEDULE D, PART X, LINE 2:

THE ACLU FOUNDATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE U.S. IRC AND IS SUBJECT TO TAXES ON UNRELATED BUSINESS INCOME, AS APPLICABLE. THE 915 15TH STREET, LLC AND 104 GREENWICH AVENUE, LLC ARE TREATED AS DISREGARDED (TAX) ENTITIES.

THE ACLU FOUNDATION FILES TAX AND INFORMATION RETURNS WITH THE INTERNAL REVENUE SERVICE (IRS) AND WITH VARIOUS STATES.

MANAGEMENT EVALUATED THE FOUNDATION'S TAX POSITIONS AND CONCLUDED THAT THE ORGANIZATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADDITIONAL ADJUSTMENT OR DISCLOSURE TO THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. GENERALLY, THE FOUNDATION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY U.S. FEDERAL, STATE, OR LOCAL TAX AUTHORITIES FOR TAX YEARS BEFORE 2021, WHICH IS THE STANDARD STATUTE OF LIMITATIONS LOOK-BACK PERIOD.

Part XIII Supplemental Information *(continued)*

SCHEDULE D, PART XII, LINE 2D:

BAD DEBT EXPENSES.....\$837,270

**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

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

Name of the organization **AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.**

Employer identification number
13-6213516

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?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
SEE SUPPLEMENT INFORMATION 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				36,944,979.	350,259.	36,594,720.

- 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, DE, FL, GA, HI, ID, IL, IN,
IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH,
OK, OR, PA, RI, SC, SD, TN, UT, VT, VA, WA, WV, WI, 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	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(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))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶ _____

Address ▶ _____

- 15 a 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanation 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).

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

LAUTMAN MASKA NEILL & COMPANY

ADDRESS:

1730 RHODE ISLAND AVENUE NW, #301
WASHINGTON, DC 20036

ACTIVITY :

FUNDRAISING CONSULTING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :	33,606,819.
AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :	170,250.
AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :	33,436,569.

NAME:

MISSION WIRED

ADDRESS:

650 MASSACHUSETTS AVENUE NW, SUITE 505
WASHINGTON, DC 20001

ACTIVITY :

FUNDRAISING CONSULTING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :	3,078,211.
AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :	97,500.
AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :	2,980,711.

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES

NAME:

DCM, INC.

ADDRESS:

672 FULTON STREET,
BROOKLYN, NY 11217

ACTIVITY :

FUNDRAISING CONSULTING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :	180,345.
AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :	78,877.
AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :	101,468.

NAME:

GORDON & SCHWENKMEYER, INC. (GSI)

ADDRESS:

20300 S. VERMONT AVENUE, SUITE 210
TORRANCE, CA 90502

ACTIVITY :

FUNDRAISING CONSULTING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY :	79,604.
AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER :	3,632.
AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION :	75,972.

**SCHEDULE I
(Form 990)**

**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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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

Name of the organization: AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

Employer identification number:
13-6213516

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ACLU FOUNDATION OF ALABAMA P.O. BOX 6179 MONTGOMERY, AL 36106	63-0883872	501(C)(3)	1,535,325.				AFFILIATE PROGRAM
(2) ACLU FOUNDATION OF ALASKA 1057 W. FIREWED LN. ANCHORAGE, AK 99503	23-7113202	501(C)(3)	301,399.				AFFILIATE PROGRAM
(3) ACLU FOUNDATION OF ARIZONA P.O. BOX 17148 PHOENIX, AZ 85011	23-7238580	501(C)(3)	568,000.				AFFILIATE PROGRAM
(4) ACLU FOUNDATION OF ARKANSAS 904 W. SECOND ST., #1 LITTLE ROCK, AR 72201	71-0473676	501(C)(3)	32,000.				AFFILIATE PROGRAM
(5) ACLU FOUNDATION OF COLORADO 303 E. 17TH AVENUE, #350 DENVER, CO 80203	23-7028224	501(C)(3)	50,000.				AFFILIATE PROGRAM
(6) ACLU FOUNDATION OF CONNECTICUT 330 MAIN ST., 1ST FL HARTFORD, CT 06106	06-0871754	501(C)(3)	75,000.				AFFILIATE PROGRAM
(7) ACLU FOUNDATION OF DELAWARE 100 WEST 10TH ST, #603 WILMINGTON, DE 19801	51-0220856	501(C)(3)	222,000.				AFFILIATE PROGRAM
(8) ACLU FOUNDATION OF FLORIDA 4343 W. FLAGLER ST., #400 MIAMI, FL 33134	23-7137529	501(C)(3)	1,479,420.				AFFILIATE PROGRAM
(9) ACLU FOUNDATION OF GEORGIA 1100 SPRING ST NW, #640 ATLANTA, GA 30309	23-7115937	501(C)(3)	1,350,500.				AFFILIATE PROGRAM
(10) ACLU FOUNDATION OF HAWAII P.O. BOX 3410 HONOLULU, HI 96801	99-0192064	501(C)(3)	160,470.				AFFILIATE PROGRAM
(11) ACLU FOUNDATION OF IDAHO P.O. BOX 1897 BOISE, ID 83701	82-0467428	501(C)(3)	465,000.				AFFILIATE PROGRAM
(12) ACLU FOUNDATION OF INDIANA 1031 E WASHINGTON ST INDIANAPOLIS, IN 46202	23-7398358	501(C)(3)	199,200.				AFFILIATE PROGRAM

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table: 52
- 3** Enter total number of other organizations listed in the line 1 table: 10

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

**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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

Employer identification number

13-6213516

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. Yes No

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ACLU FOUNDATION OF IOWA 505 5TH AVENUE, #905 DES MOINES, IA 50309	42-1002093	501(C)(3)	172,000.				AFFILIATE PROGRAM
(2) ACLU FOUNDATION OF KANSAS 6701 W 64TH ST. OVERLAND PARK, KS 66202	43-0926406	501(C)(3)	447,000.				AFFILIATE PROGRAM
(3) ACLU FOUNDATION OF LOUISIANA P.O. BOX 56157 NEW ORLEANS, LA 70156	72-0717944	501(C)(3)	2,008,268.				AFFILIATE PROGRAM
(4) ACLU FOUNDATION OF MAINE P.O. BOX 7860 PORTLAND, ME 04101	01-0367357	501(C)(3)	160,000.				AFFILIATE PROGRAM
(5) ACLU FOUNDATION OF MARYLAND 3600 CLIPPER MILL RD BALTIMORE, MD 21211	23-7209538	501(C)(3)	174,000.				AFFILIATE PROGRAM
(6) ACLU FOUNDATION OF MASSACHUSETTS 211 CONGRESS STREET BOSTON, MA 02110	23-7312949	501(C)(3)	250,000.				AFFILIATE PROGRAM
(7) ACLU FOUNDATION OF MICHIGAN 2966 WOODWARD AVE., DETROIT, MI 48201	23-7243421	501(C)(3)	308,000.				AFFILIATE PROGRAM
(8) ACLU FOUNDATION OF MINNESOTA 2300 MYRTLE AVE, #180 ST. PAUL, MN 55414	41-6050012	501(C)(3)	600,000.				AFFILIATE PROGRAM
(9) ACLU FOUNDATION OF MISSISSIPPI P.O. BOX 2242 JACKSON, MS 39225	64-0694013	501(C)(3)	751,500.				AFFILIATE PROGRAM
(10) ACLU FOUNDATION OF MISSOURI 906 OLIVE ST., #1130 ST. LOUIS, MO 63101	43-6070952	501(C)(3)	118,917.				AFFILIATE PROGRAM
(11) ACLU FOUNDATION OF MONTANA P.O. BOX 1968 MISSOULA, MT 59806	81-0445339	501(C)(3)	187,635.				AFFILIATE PROGRAM
(12) ACLU FOUNDATION OF NEBRASKA 134 SOUTH 13TH ST., LINCOLN, NE 68508	23-7259984	501(C)(3)	370,000.				AFFILIATE PROGRAM

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

**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.

OMB No. 1545-0047

2023

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Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

Employer identification number

13-6213516

INC.

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ACLU FOUNDATION OF NEVADA 601 S. RANCHO DR, #B11 LAS VEGAS, NV 89106	88-0217086	501(C)(3)	497,500.				AFFILIATE PROGRAM
(2) ACLU FOUNDATION OF NEW HAMPSHIRE 18 LOW AVE., CONCORD, NH 03301	02-0347237	501(C)(3)	210,120.				AFFILIATE PROGRAM
(3) ACLU FOUNDATION OF NEW JERSEY P.O. BOX 32159 NEWARK, NJ 07102	22-2010593	501(C)(3)	460,000.				AFFILIATE PROGRAM
(4) ACLU FOUNDATION OF NEW MEXICO P.O. BOX 566 ALBUQUERQUE, NM 87103	85-0275276	501(C)(3)	435,000.				AFFILIATE PROGRAM
(5) ACLU FOUNDATION OF NORTH CAROLINA P.O. BOX 28004 RALEIGH, NC 27611	56-1019644	501(C)(3)	707,960.				AFFILIATE PROGRAM
(6) ACLU FOUNDATION OF NORTHERN CALIFORNIA 39 DRUMM STREET SAN FRANCISCO, CA 94111	94-0279770	501(C)(3)	125,000.				AFFILIATE PROGRAM
(7) ACLU FOUNDATION OF OHIO 4506 CHESTER AVE., CLEVELAND, OH 44103	23-7137105	501(C)(3)	375,000.				AFFILIATE PROGRAM
(8) ACLU FOUNDATION OF OKLAHOMA P.O. BOX 13327 OKLAHOMA CITY, OK 73113	73-1003205	501(C)(3)	97,000.				AFFILIATE PROGRAM
(9) ACLU FOUNDATION OF OREGON 506 SW 6TH AVE., #700 PORTLAND, OR 97204	23-7048829	501(C)(3)	100,000.				AFFILIATE PROGRAM
(10) ACLU FOUNDATION OF PENNSYLVANIA P.O. BOX 60173 PHILADELPHIA, PA 19102	23-1742013	501(C)(3)	932,000.				AFFILIATE PROGRAM
(11) ACLU FDN. OF SAN DIEGO & IMPERIAL COUNTIES P.O. BOX 87131 SAN DIEGO, CA 92138	33-0325791	501(C)(3)	431,264.				AFFILIATE PROGRAM
(12) ACLU FOUNDATION OF SOUTH CAROLINA P.O. BOX 1668 COLUMBIA, SC 29202	27-1942832	501(C)(3)	390,000.				AFFILIATE PROGRAM

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

**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.

OMB No. 1545-0047

2023

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Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

Employer identification number

13-6213516

INC.

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ACLU FOUNDATION OF SOUTHERN CALIFORNIA 1313 W 8TH STREET LOS ANGELES, CA 90017	95-2673361	501(C)(3)	640,000.				AFFILIATE PROGRAM
(2) ACLU FOUNDATION OF TEXAS P.O. BOX 8306 HOUSTON, TX 77288	76-0343171	501(C)(3)	811,000.				AFFILIATE PROGRAM
(3) ACLU FOUNDATION OF THE DISTRICT OF COLUMBIA P.O. BOX 11637 WASHINGTON, DC 20008	52-6070446	501(C)(3)	50,000.				AFFILIATE PROGRAM
(4) ACLU FOUNDATION OF UTAH 355 NORTH 300 WEST SALT LAKE CITY, UT 84103	87-0439810	501(C)(3)	25,000.				AFFILIATE PROGRAM
(5) ACLU FOUNDATION OF VERMONT P.O. BOX 277 MONTEPELLIER, VT 05601	23-7123046	501(C)(3)	165,000.				AFFILIATE PROGRAM
(6) ACLU FOUNDATION OF VIRGINIA 701 E. FRANKLIN ST., RICHMOND, VA 23219	52-1283242	501(C)(3)	347,221.				AFFILIATE PROGRAM
(7) ACLU FOUNDATION OF WASHINGTON 901 5TH AVE., SUITE 630 SEATTLE, WA 98164	23-7076867	501(C)(3)	50,000.				AFFILIATE PROGRAM
(8) ACLU FOUNDATION OF WEST VIRGINIA P.O. BOX 3952 CHARLESTON, WV 25339	55-0881531	501(C)(3)	600,500.				AFFILIATE PROGRAM
(9) ACLU FOUNDATION OF WISCONSIN 207 E. BUFFALO ST, #325 MILWAUKEE, WI 53202	39-6057574	501(C)(3)	460,800.				AFFILIATE PROGRAM
(10) ACLU OF ALABAMA P.O. BOX 6179 MONTGOMERY, AL 36106	23-7093412	501(C)(4)	262,500.				CHARITABLE ACTIVITIES
(11) ACLU OF ILLINOIS 150 N. MICHIGAN AVE, #600 CHICAGO, IL 60601	27-1629328	501(C)(4)	150,000.				CHARITABLE ACTIVITIES
(12) ACLU OF KENTUCKY 315 GUTHRIE STREET LOUISVILLE, KY 40202	61-0597514	501(C)(4)	992,000.				CHARITABLE ACTIVITIES

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

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 the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION,
INC.

Employer identification number
13-6213516

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ACLU OF NORTH CAROLINA P.O. BOX 28004 RALEIGH, NC 27611	56-0863265	501(C)(4)	1,097,000.				CHARITABLE ACTIVITIES
(2) ACLU OF OHIO 4506 CHESTER AVENUE CLEVELAND, OH 44103	34-0700606	501(C)(4)	17,500.				CHARITABLE ACTIVITIES
(3) ACLU OF SOUTH CAROLINA P.O. BOX 1668 COLUMBIA, SC 29202	27-1942885	501(C)(4)	790,000.				CHARITABLE ACTIVITIES
(4) ACLU OF TENNESSEE P.O. BOX 120160 NASHVILLE, TN 37212	62-0790133	501(C)(4)	400,000.				CHARITABLE ACTIVITIES
(5) ACLU OF THE DISTRICT OF COLUMBIA 915 15TH ST. NW, WASHINGTON, DC 20005	45-2857664	501(C)(4)	90,000.				CHARITABLE ACTIVITIES
(6) ACLU OF UTAH 355 N. 300 W., #1 SALT LAKE CITY, UT 84103	27-1307106	501(C)(4)	5,567.				CHARITABLE ACTIVITIES
(7) DRAG STORY HOUR 584 CASTRO ST #2097 SAN FRANCISCO, CA 94114	86-2721367	501(C)(3)	50,000.				AFFILIATE PROGRAM
(8) FRED T. KOREMATSU INSTITUTE P.O. BOX 29527 SAN FRANCISCO, CA 94129	81-3400947	501(C)(3)	15,000.				AFFILIATE PROGRAM
(9) HUMAN RIGHTS CAMPAIGN FOUNDATION 1640 RHODE ISLAND AVE, WASHINGTON, DC 20036	52-1481896	501(C)(3)	25,000.				AFFILIATE PROGRAM
(10) HUMAN RIGHTS FIRST 75 BROAD ST., 31ST FL NEW YORK, NY 10004	13-31116646	501(C)(3)	14,476.				AFFILIATE PROGRAM
(11) JUSTICE IN MOTION, INC. P.O. BOX 160128 BROOKLYN, NY 11216	72-1597864	501(C)(3)	50,000.				AFFILIATE PROGRAM
(12) NEW YORK CIVIL LIBERTIES UNION FOUNDATION 125 BROAD ST., 19TH FL NEW YORK, NY 10004	13-6167267	501(C)(3)	250,000.				AFFILIATE PROGRAM

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

**SCHEDULE I
(Form 990)**

**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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION,
INC.

Employer identification number
13-6213516

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) OHIOANS UNITED FOR REPRODUCTIVE RIGHTS 545 EAST TOWN ST., COLUMBUS, OH 43215	92-2433361	501 (C) (4)	280,000.				CHARITABLE ACTIVITIES
(2) ROGER BALDWIN FOUNDATION OF ACLU 150 NORTH MICHIGAN AVE., CHICAGO, IL 60601	36-2682569	501 (C) (3)	25,000.				AFFILIATE PROGRAM
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash 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.

SCHEDULE I, PART I, LINE 2:

THE ACLU FOUNDATION HAS ESTABLISHED PROCEDURES FOR THE RELEASE OF GRANTS, AS WELL AS FOR MONITORING OF OUTCOMES, TO DETERMINE WHETHER THE GOALS OF A PARTICULAR GRANT AWARD HAVE BEEN MET. WHILE THE PRIMARY GRANTMAKING THE ORGANIZATION DOES IS TO ITS AFFILIATES, THE ORGANIZATION ALSO MAKES GRANTS TO OTHER ORGANIZATIONS WHEN IT DETERMINES THAT DOING SO WILL BE IN THE FURTHERANCE OF ITS MISSION. GRANT AWARDS ARE CONFIRMED IN WRITING AND SUPPORTED BY A WRITTEN AGREEMENT THAT SPECIFIES THE PURPOSE OF THE GRANT, THE SPECIFIC OUTCOMES TO BE ACHIEVED, AND, IF APPLICABLE, THE INDICATORS

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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash 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.

THAT THE PARTIES AGREE WILL BE USED TO MEASURE PROGRESS TOWARDS AGREED UPON GOALS. WRITTEN AGREEMENTS DETAIL THE SPECIFIC ACTIVITIES FOR WHICH FUNDING IS TO BE PROVIDED AND DOCUMENT THE COMMITMENT TO USING THE FUNDS PROVIDED TO PURSUE SPECIFIC STRATEGIES IN ADDRESSING PROGRAM GOALS AND TARGET OUTCOMES. AFFILIATES AND OTHER ORGANIZATIONS WHO RECEIVE GRANT AWARDS MAY BE REQUIRED TO PROVIDE QUANTITATIVE AND QUALITATIVE REPORTS, AND THESE REPORTS MAY BE USED TO DETERMINE WHETHER ADDITIONAL FUNDING MAY BE REQUIRED AND/OR TO ENHANCE FUTURE GRANT PROGRAMS .

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization
INC.

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

Employer identification number

13-6213516

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a	X	
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
ANTHONY D. ROMERO	NONE	NONE	NONE	NONE	NONE	NONE	NONE
1 EXECUTIVE DIRECTOR/CEO	710,802.	4,000.	605,500.	48,538.	9,725.	1,378,565.	237,180.
TERENCE R. DOUGHERTY	NONE	NONE	NONE	NONE	NONE	NONE	NONE
2 DEP EXEC DIR. OPS/GEN. COUNSEL	534,311.	4,500.	14,371.	38,464.	28,290.	619,936.	NONE
CHARIZMA T. WILLIAMS	NONE	NONE	NONE	NONE	NONE	NONE	NONE
3 COO	458,105.	2,000.	7,875.	18,918.	14,653.	501,551.	NONE
AJ HIKES	NONE	NONE	NONE	NONE	NONE	NONE	NONE
4 DEP. EXEC DIR STRATEGY&CULTURE	534,945.	4,500.	4,087.	16,231.	14,653.	574,416.	NONE
LARISA MUELLER	NONE	NONE	NONE	NONE	NONE	NONE	NONE
5 CFO	320,421.	3,000.	NONE	16,593.	2,127.	342,141.	NONE
DAVID D. COLE	479,265.	3,000.	9,824.	21,661.	3,653.	517,403.	NONE
6 NATIONAL LEGAL DIRECTOR	NONE	NONE	NONE	NONE	NONE	NONE	NONE
KARY L. MOSS	475,160.	4,000.	11,941.	101,468.	22,633.	615,202.	NONE
7 DIR AFF SUPPORT & NATION. INIT	NONE	NONE	NONE	NONE	NONE	NONE	NONE
MARK V. WIER	489,453.	3,000.	11,658.	22,625.	27,499.	554,235.	NONE
8 CHIEF DEVELOPMENT OFFICER	NONE	NONE	NONE	NONE	NONE	NONE	NONE
DEIDRE SCHIFELING	NONE	NONE	NONE	NONE	NONE	NONE	NONE
9 NATIONAL POLITICAL DIRECTOR	426,114.	4,000.	NONE	20,911.	12,881.	463,906.	NONE
LOUISE MELLING	349,680.	2,500.	1,931.	65,205.	13,913.	433,229.	NONE
10 DEPUTY LEGAL DIRECTOR	NONE	NONE	NONE	NONE	NONE	NONE	NONE
CECILIA D. WANG	346,129.	4,000.	1,931.	38,667.	13,913.	404,640.	NONE
11 DEPUTY LEGAL DIRECTOR	NONE	NONE	NONE	NONE	NONE	NONE	NONE
ELIZABETH FITZGERALD	338,483.	3,000.	1,931.	38,667.	41,946.	424,027.	NONE
12 DIRECTOR OF DEVELOPMENT	NONE	NONE	NONE	NONE	NONE	NONE	NONE
N. J. AKBAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE
13 CHf. EQ., DIVERSITY & INCL. OFF.	232,964.	2,000.	166,445.	11,519.	12,624.	425,552.	NONE
SOPHIA K. GOLDMACHER	NONE	NONE	NONE	NONE	NONE	NONE	NONE
14 CHIEF PEOPLE OFFICER	344,573.	4,000.	NONE	17,577.	42,004.	408,154.	NONE
KRISTON ALFORD MCINTOS	331,393.	3,500.	NONE	17,387.	2,451.	354,731.	NONE
15 CHIEF COMMUNICATIONS OFFICER	NONE	NONE	NONE	NONE	NONE	NONE	NONE
(i)							
(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J, PART I, LINE 3:

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. DOES NOT PAY COMPENSATION TO THE ORGANIZATION'S EXECUTIVE DIRECTOR/CEO. ALTHOUGH IT DOES PAY THE COMPENSATION OF SOME KEY EMPLOYEES. AMERICAN CIVIL LIBERTIES UNION, INC. (ACLU), AN AFFILIATE OF THE REPORTING ORGANIZATION, PAID COMPENSATION TO THE EXECUTIVE DIRECTOR/CEO, SOME KEY EMPLOYEES, AND CERTAIN OFFICERS OF THE REPORTING ORGANIZATION. ACLU AND AMERICAN CIVIL LIBERTIES UNION FOUNDATION HAVE ESTABLISHED THE FOLLOWING PROCEDURES TO DETERMINE THE COMPENSATION OF THESE INDIVIDUALS:

THE BOARD OF THE ORGANIZATION AND THE EXECUTIVE COMMITTEE OF THE ACLU BOARD ESTABLISH THE EXECUTIVE DIRECTOR/CEO'S COMPENSATION, AND EACH ORGANIZATION'S AUDIT COMMITTEE APPROVES THE COMPENSATION OF ITS OTHER KEY EMPLOYEES OR OFFICERS, AS RECOMMENDED BY THE EXECUTIVE DIRECTOR/CEO. NO MEMBER OF THE BOARD OF THE ORGANIZATION, THE EXECUTIVE COMMITTEE OF THE ACLU OR EITHER ORGANIZATION'S AUDIT COMMITTEE (EACH A "LAY LEADER BODY") HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT.

EACH LAY LEADER BODY REVIEWS COMPENSATION STUDIES AND COMPARABLE

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

COMPENSATION DATA FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. EACH LAY LEADER BODY CONTEMPORANEOUSLY DOCUMENTS AND RECORDS, IN ITS MINUTES, ITS DELIBERATIONS AND DECISIONS. NO ACLU OFFICER RECEIVES COMPENSATION IN THEIR CAPACITY AS A DIRECTOR.

SCHEDULE J, PART I, LINES 4A AND 4B:

ONE INDIVIDUAL RECEIVED SEVERANCE PAYMENTS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2023 FROM AMERICAN CIVIL LIBERTIES UNION, INC., A RELATED 501(C) (4) ORGANIZATION. THE AMOUNTS ARE REPORTED IN FORM 990 PART VII AND IN PART II OF THIS SCHEDULE J. FOR PURPOSES OF CONFIDENTIALITY, THE NAME OF THE INDIVIDUAL AND AMOUNT IS NOT DISCLOSED. THE DETAILED INFORMATION IS AVAILABLE TO THE IRS UPON REQUEST.

THE EXECUTIVE DIRECTOR/CEO PARTICIPATES IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN. ACCORDING TO THE TERMS OF THIS RETIREMENT BENEFIT, AMOUNTS ACCRUED ON A CALENDAR YEAR BASIS FOR THREE YEARS AND AT THE END OF CALENDAR YEAR 2023, THE FULL AMOUNT WAS PAID BY AMERICAN CIVIL

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

LIBERTIES UNION, INC, A RELATED 501C(4) ORGANIZATION. ALL OF THIS AMOUNT IS INCLUDED IN COMPENSATION FROM A RELATED ORGANIZATION REPORTED IN FORM 990, PART VII, AND SCHEDULE J, PART II, COLUMN B(III). IN THE FORM 990 SCHEDULE J FOR 2021 AND THE FORM 990 SCHEDULE J FOR 2022, THE AMOUNTS THAT ACCRUED ALSO WERE REPORTED AS DEFERRED COMPENSATION FROM A RELATED ORGANIZATION IN SCHEDULE J.

SCHEDULE J, PART I, LINE 7:

BONUS ELIGIBILITY IS DISCRETIONARY.

SCHEDULE J, PART II:

PART II: COLUMN B(I) INCLUDES BASE COMPENSATION, COLUMN B(II) INCLUDES BONUS PAYMENTS AND COLUMN B(III) INCLUDES ALL OTHER REPORTABLE COMPENSATION. COLUMN C INCLUDES EMPLOYER CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN OR, FOR EMPLOYEES HIRED ON OR AFTER APRIL 1, 2009, TO THE DEFINED CONTRIBUTION PLAN, IF ANY, TO THE 457(B) PLAN; THE TOTALS

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SHOWN REFLECT AMOUNTS EARNED DURING THE YEAR, WHETHER OR NOT THE EMPLOYEE IS FULLY VESTED. COLUMN D INCLUDES NON-TAXABLE BENEFITS, SUCH AS HEALTH AND OTHER INSURANCE.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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 instructions and the latest information.

Name of the organization
AMERICAN CIVIL LIBERTIES UNION FOUNDATION,
INC.

Employer identification number
13-6213516

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	392	5,365,367.	SALES PRICE
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	X	1	4,400,000.	FMV
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (_____)				
26 Other (_____)				
27 Other (_____)				
28 Other (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** NONE

	Yes	No
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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
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.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

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.

SCHEDULE M, PART I, COLUMN (B) :

THE NUMBER OF CONTRIBUTIONS ABOVE REPRESENTS THE TOTAL NUMBER OF STOCK
GIFTS DURING THE YEAR.

SCHEDULE M, PART I, LINE 32B:

WE ENGAGE BROKERS, WITH EXPERTISE SELLING PROPERTY CONTRIBUTED TO THE
ORGANIZATION, TO FACILITATE SALES OF NONCASH PROPERTY ON OUR BEHALF.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

FORM 990, PART III, LINE 4B:

LOCAL/REGIONAL AND NATIONAL SIGNIFICANCE. ASNI OFFERS TRAINING AND
TECHNICAL ASSISTANCE TO AFFILIATES ACROSS THE COUNTRY ON A VARIETY OF
TOPICS OF RELEVANCE.

FORM 990, PART III, LINE 4C:

FAIR TREATMENT WHEN THE LOSS OF LIBERTY OR PROPERTY IS AT STAKE; AND THE
RIGHT TO PRIVACY AND FREEDOM FROM UNWARRANTED GOVERNMENT INTRUSION INTO
PERSONAL AND PRIVATE AFFAIRS.

FORM 990, PART III, LINE 4D:

OTHER PROGRAM SERVICES:
LEGISLATIVE ADVOCACY - THE ACLU SEEKS TO IMPACT CIVIL LIBERTIES THROUGH
WORK ON LEGISLATION AT THE FEDERAL AND STATE LEVEL, AS APPROPRIATE. THE
ORGANIZATION'S LEGISLATIVE ADVOCATES ARE A CONSTANT PRESENCE ON FEDERAL
AND STATE CIVIL LIBERTIES LEGISLATIVE ISSUES. UPDATES ON KEY LEGISLATIVE
ISSUES IMPACTING CIVIL LIBERTIES ARE INCLUDED IN MAIL, EMAIL, AND OTHER
COMMUNICATIONS TO ACLU MEMBERS NATIONWIDE, AS WELL AS IN PUBLIC EDUCATION
CAMPAIGNS. IN ADDITION, THE ACLU DEVELOPS POLICY RELATING TO POSITIONS ON
CIVIL LIBERTIES ISSUES.
EXPENSES \$5,186,580. INCLUDING GRANTS OF \$125,454. REVENUE \$0.
CIVIL LIBERTIES POLICY FORMULATION - THE BOARD OF DIRECTORS OF THE ACLU
WORKS THROUGH ITS STANDING AND SPECIAL COMMITTEES TO ANALYZE CIVIL
LIBERTIES ISSUES AND, WHERE APPROPRIATE, TO DEVELOP POLICIES THAT WILL
SERVE AS THE FRAME OF REFERENCE FOR LEGISLATIVE, EDUCATIONAL AND

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

CASE-SPECIFIC WORK AT THE NATIONAL LEVEL, AND THE ORGANIZATION IMPLEMENTS
AND ASSISTS IN THE DEVELOPMENT OF POLICY GOALS THROUGH ITS AFFILIATES.
EXPENSES \$1,796,269. INCLUDING GRANTS OF \$0. REVENUE \$0.

FORM 990, PART VI, SECTION A, LINE 7A:

ACLU FOUNDATION'S MEMBERS ELECT THE BOARD DIRECTORS OF ACLU FOUNDATION.

FORM 990, PART VI, SECTION A, LINE 7B:

ACLU HAS THE AUTHORITY TO AMEND ITS BYLAWS, AND UNDER NEW YORK LAW, ACLU
HAS THE RIGHT TO APPROVE A DECISION BY THE BOARD TO DISSOLVE,
MERGE/CONSOLIDATE WITH ANOTHER ORGANIZATION OR DISPOSE OF ALL OR
SUBSTANTIALLY ALL OF THE ORGANIZATION'S ASSETS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WAS PREPARED BY MANAGEMENT IN CONSULTATION WITH THE
ORGANIZATION'S OUTSIDE ACCOUNTANTS. THE ORGANIZATION'S AUDIT COMMITTEE
REVIEWED A DRAFT OF THE 990 AND PROVIDED COMMENTS. A COMPLETE COPY OF THE
FORM 990 WAS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT WAS
FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION DISTRIBUTES ITS CONFLICT OF INTEREST POLICY ON AN ANNUAL
BASIS TO EVERY KEY EMPLOYEE, OFFICER, BOARD DIRECTOR AND STANDING
COMMITTEE MEMBER AND REQUESTS DISCLOSURE OF ANY POTENTIAL CONFLICTS OF
INTEREST. THE CHIEF OPERATING OFFICER OF THE ORGANIZATION REVIEWS ANY

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

DISCLOSURES MADE DURING THIS ANNUAL REVIEW. IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A BOARD MEMBER, AN OFFICER OR A STANDING COMMITTEE MEMBER, SHE REFERS THE MATTER TO THE BOARD PRESIDENT AND APPROPRIATE FOLLOW UP IS UNDERTAKEN AS SET FORTH IN THE POLICY. IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A KEY EMPLOYEE, SHE REFERS THE MATTER TO THE EXECUTIVE DIRECTOR OR HER DESIGNEE AND APPROPRIATE FOLLOW UP IS UNDERTAKEN AS SET FORTH IN THE POLICY. BOARD DIRECTORS, OFFICERS, STANDING COMMITTEE MEMBERS AND KEY EMPLOYEES ALSO MAY REPORT TO THE BOARD ANY POTENTIAL CONFLICTS OF INTEREST THAT ARISE DURING THE YEAR. THE ORGANIZATION'S CONFLICT OF INTEREST POLICY REQUIRES, AMONG OTHER THINGS, THAT INDIVIDUALS WITH CONFLICTS OF INTEREST WITH RESPECT TO A TRANSACTION OR ACTION MAY NOT PARTICIPATE IN THE DECISION-MAKING WITH RESPECT TO THAT TRANSACTION OR ACTION AND IN SOME CIRCUMSTANCES MAY NOT PARTICIPATE IN THE DISCUSSION.

FORM 990, PART VI, SECTION B, LINE 15:

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. DOES NOT PAY COMPENSATION TO THE ORGANIZATION'S EXECUTIVE DIRECTOR/CEO. ALTHOUGH IT DOES PAY THE COMPENSATION OF SOME KEY EMPLOYEES. AMERICAN CIVIL LIBERTIES UNION, INC. (ACLU), AN AFFILIATE OF THE REPORTING ORGANIZATION, PAID COMPENSATION TO THE EXECUTIVE DIRECTOR/CEO, SOME KEY EMPLOYEES, AND CERTAIN OFFICERS OF THE REPORTING ORGANIZATION. ACLU AND AMERICAN CIVIL LIBERTIES UNION FOUNDATION HAVE ESTABLISHED THE FOLLOWING PROCEDURES TO DETERMINE THE COMPENSATION OF THESE INDIVIDUALS:

THE BOARD OF THE ORGANIZATION AND THE EXECUTIVE COMMITTEE OF THE ACLU

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2023

▶ Attach to Form 990 or 990-EZ.

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Internal Revenue Service

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Name of the organization

Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

BOARD ESTABLISH THE EXECUTIVE DIRECTOR/CEO'S COMPENSATION, AND EACH ORGANIZATION'S AUDIT COMMITTEE APPROVES THE COMPENSATION OF ITS OTHER KEY EMPLOYEES OR OFFICERS, AS RECOMMENDED BY THE EXECUTIVE DIRECTOR/CEO. NO MEMBER OF THE BOARD OF THE ORGANIZATION, THE EXECUTIVE COMMITTEE OF THE ACLU OR EITHER ORGANIZATION'S AUDIT COMMITTEE (EACH A "LAY LEADER BODY") HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT. EACH LAY LEADER BODY REVIEWS COMPENSATION STUDIES AND COMPARABLE COMPENSATION DATA FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. EACH LAY LEADER BODY CONTEMPORANEOUSLY DOCUMENTS AND RECORDS, IN ITS MINUTES, ITS DELIBERATIONS AND DECISIONS. NO ACLU OFFICER RECEIVES COMPENSATION IN THEIR CAPACITY AS A DIRECTOR.

FORM 990, PART VI, SECTION C, LINE 19:

UPON REQUEST, THE ORGANIZATION WILL MAKE AVAILABLE ONLY THOSE DOCUMENTS REQUIRED TO BE DISCLOSED UNDER THE PUBLIC INSPECTION LAWS.

FORM 990, PART VII, SECTION A, LINE 1A, COLUMN B:

THE NUMBER OF HOURS REPORTED FOR THOSE INDIVIDUALS RECEIVING COMPENSATION IS BASED ON WEEKLY HOURS FOR PAYROLL PURPOSES. THE ACTUAL NUMBER OF HOURS WORKED IS CONSIDERABLY HIGHER.

FORM 990, PART XI, LINE 9:

OTHER CHANGES IN NET ASSETS INCLUDES THE FOLLOWING:

CHANGES IN VALUE OF SPLIT-INTEREST AGREEMENTS.....(\$2,267,843)

LOSS ON UNCOLLECTIBLE PLEDGES.....(\$837,270)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2023

▶ Attach to Form 990 or 990-EZ.

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Internal Revenue Service

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Name of the organization

Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

CHANGES IN BENEFIT OBLIGATION OTHER THAN

NET PERIODIC COST..... (\$1,630,436)

NET PERIODIC COST OTHER THAN SERVICE COSTS.....\$1,553,791

TOTAL TO FORM 990, PART XI, LINE 9: (\$3,181,758)

Name of the organization

Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION
=====

AS NOTED IN ITS ARTICLES OF INCORPORATION, THE MISSION OF THE ACLU FOUNDATION IS "TO ENCOURAGE, SPONSOR, AND FACILITATE THE CULTIVATION AND DIFFUSION OF KNOWLEDGE AND UNDERSTANDING OF THE VARIOUS CIVIL LIBERTIES AND CIVIL RIGHTS WHICH ARE PROTECTED BY THE CONSTITUTION AND LAWS OF THE UNITED STATES OR OF THE VARIOUS STATES TO PERSONS INVOLVED IN ACTIVITIES WHEREIN THEIR CIVIL RIGHTS AND LIBERTIES ARE THREATENED OR INFRINGED." THE ACLU FOUNDATION TODAY REMAINS FOCUSED ON THE OVERARCHING GOALS SET BY ITS FOUNDERS, SERVING AS THE NATION'S GUARDIAN OF LIBERTY, WORKING DAILY IN COURTS, LEGISLATURES AND COMMUNITIES TO DEFEND AND PRESERVE THE INDIVIDUAL RIGHTS AND LIBERTIES THAT THE CONSTITUTION AND LAWS OF THE US GUARANTEE. THE ACLU ALSO WORKS TO EXTEND RIGHTS TO SEGMENTS OF THE POPULATION THAT HAVE TRADITIONALLY BEEN DENIED THEIR RIGHTS, INCLUDING PEOPLE OF COLOR; WOMEN; LESBIANS, GAY MEN, BISEXUALS AND TRANSGENDER AND GENDER NONBINARY PEOPLE; PRISONERS; AND PERSONS WITH DISABILITIES.

Name of the organization

Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

FORM 990, PART VI, LINE 17 - STATES

=====

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

Name of the organization

Employer identification number

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

13-6213516

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
MSP-COMMUNICATIONS 220 S. 6TH STREET, SUITE 500 MINNEAPOLIS, MN 55402	PRINTING&PRODUCTION	1,157,160.
PRODUCTION SOLUTIONS, INC. 1953 GALLOWS ROAD, SUITE 500 VIENNA, VA 22182	PRINTING&PUBLISHING	654,477.
NEW YORK INTERIOR CONCEPTS, INC. 315 MADISON AVENUE, SUITE 209 NEW YORK, NY 10017	RENOVATION & REPAIRS	465,107.
EARTH CLASS MAIL, INC. 122 E. HOUSTON SAN ANTONIO, TX 78205	MAIL PROCESSING	335,413.
ON SERVICES, LLC 6779 CRESCENT DRIVE NORCROSS, GA 30071	AUDIO VISUAL PROD.	319,327.

**SCHEDULE R
(Form 990)**

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.

Name of the organization

AMERICAN CIVIL LIBERTIES UNION FOUNDATION,

INC.

Employer identification number

13-6213516

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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
(1) 915 15TH STREET, LLC 13- 6213516 WASHINGTON, DC 20005	REAL ESTATE	DC	717,106.	6,636,176.	ACLUF
(2) 104 GREENWICH AVE, LLC 93-4732270 NEW YORK, NY 10004	REAL ESTATE	NY	4,400,000.	4,400,000.	ACLUF
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) AMERICAN CIVIL LIBERTIES UNION, INC. 13-3871360 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004	SEE PART VII	DC	501(C) (4)		N/A		X
(2) RESSO, INC. 04-3730759 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004	SUPPORT ORG	DE	501(C) (3)	LINE 12B	N/A		X
(3) ACLU VOTERS EDUCATION FUND 93-4643886 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004	SEE PART VII	NY	527		ACLU		X
(4)							
(5)							
(6)							
(7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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
(1) CHARITABLE REMAINDER TRUST	CHARITABLE TR	AL	ACLUF	TRUST					X
(2) CHARITABLE REMAINDER TRUST	CHARITABLE TR	GA	ACLUF	TRUST					X
(3) CHARITABLE REMAINDER TRUST (2)	CHARITABLE TR	MA	ACLUF	TRUST					X
(4) CHARITABLE REMAINDER TRUST	CHARITABLE TR	NJ	ACLUF	TRUST					X
(5) CHARITABLE REMAINDER TRUST	CHARITABLE TR	NM	ACLUF	TRUST					X
(6) CHARITABLE REMAINDER TRUST (4)	CHARITABLE TR	NY	ACLUF	TRUST					X
(7)									

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

	(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
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.				
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII Supplemental Information

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

SCHEDULE R, PART II, LINE 1:

NAME OF RELATED TAX EXEMPT ORGANIZATION: AMERICAN CIVIL LIBERTIES UNION,
INC.

PRIMARY ACTIVITY: PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND
LIBERTIES.

SCHEDULE R, PART II, LINE 3:

NAME OF RELATED TAX-EXEMPT ORGANIZATION: ACLU VOTER EDUCATION FUND

PRIMARY ACTIVITY: MAKING IRC 527 EXPENDITURES IN ORDER TO EDUCATE THE
PUBLIC ON CRITICAL CIVIL LIBERTIES POSITIONS OF FEDERAL, STATE AND LOCAL
CANDIDATES IN A MANNER THAT IS CONSISTENT WITH AMERICAN CIVIL LIBERTIES
UNION, INC.'S POLICIES

THE ACLU VOTER EDUCATION FUND AND THE AMERICAN CIVIL LIBERTIES
FOUNDATION, INC. ARE BOTH CONTROLLED BY THE AMERICAN CIVIL LIBERTIES
UNION, INC. THE ACLU VOTER EDUCATION FUND IS NOT CONTROLLED BY, NOR DOES
IT CONTROL, THE AMERICAN CIVIL LIBERTIES UNION FOUNDATION.