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Form

990

Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 04/01, 2024, and ending 03/31, 2025

B Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

C Name of organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.  
Doing business as  
Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
125 BROAD STREET, 18TH FLOOR  
City or town, state or province, country, and ZIP or foreign postal code  
NEW YORK, NY 10004

D Employer identification number  
13-6213516

E Telephone number  
(212) 549-2500

F Name and address of principal officer: ANTHONY D. ROMERO  
SAME AS C ABOVE

G Gross receipts \$ 461,379,142

H(a) Is this a group return for subordinates? ☐ Yes ☒ No  
H(b) Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. See instructions.

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

J Website: WWW.ACLUFOUNDATION.ORG

H(c) Group exemption number

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

L Year of formation: 1966

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND CIVIL LIBERTIES.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 12

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 12

5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 464

6 Total number of volunteers (estimate if necessary) 6 13

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 581,984

7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 306,005

Revenue

8 Contributions and grants (Part VIII, line 1h) 169,102,497 287,910,982

9 Program service revenue (Part VIII, line 2g) 0 0

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 7,226,828 8,528,889

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 8,817,663 10,310,665

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 185,146,988 306,750,536

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 24,396,593 28,564,007

14 Benefits paid to or for members (Part IX, column (A), line 4) 0 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 89,716,391 90,663,931

16a Professional fundraising fees (Part IX, column (A), line 11e) 350,259 561,945

16b Total fundraising expenses (Part IX, column (D), line 25) 20,823,966

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 87,221,342 125,752,479

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 201,684,585 245,542,362

19 Revenue less expenses. Subtract line 18 from line 12 (16,537,597) 61,208,174

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 828,604,389 961,853,261

21 Total liabilities (Part X, line 26) 148,492,194 182,163,108

22 Net assets or fund balances. Subtract line 21 from line 20 680,112,195 779,690,153

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.

Charizma Williams

12/10/2025 | 3:47 PM EST

Signature of officer Date

CHARIZMA T WILLIAMS, COO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

TARA COOKE TARA COOKE 12/09/2025 P01281186

Firm's name BDO USA Firm's EIN 13-5381590

Firm's address 200 PARK AVE 38TH FLOOR, NEW YORK, NY 10166 Phone no. (212) 885-8000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2024)

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

- 13-6213516

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12/9/2025 2:04:04 PM

**Part III**    **Statement of Program Service Accomplishments**

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

1

Briefly describe the organization's mission:  
(SEE ON 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 \$ 104,909,368 including grants of \$ 20,642,763 ) (Revenue \$ 0 )  
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 LOCAL/REGIONAL AND NATIONAL SIGNIFICANCE. ASNI OFFERS TRAINING AND TECHNICAL ASSISTANCE TO AFFILIATES ACROSS THE COUNTRY ON A VARIETY OF TOPICS OF RELEVANCE.

4b

(Code: ) (Expenses \$ 71,745,129 including grants of \$ 2,840,804 ) (Revenue \$ 7,815,748 )  
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.

4c

(Code: ) (Expenses \$ 17,161,977 including grants of \$ 251,193 ) (Revenue \$ 0 )  
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 1,400,000 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 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.

4d

Other program services (Describe on Schedule O.)  
(Expenses \$ 11,304,349 including grants of \$ 4,829,247 ) (Revenue \$ 1,165,759 )

4e

Total program service expenses 205,120,823

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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> . . . . .	<b>22</b>	✓
<b>23</b> 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> . . . . .	<b>23</b>	✓
<b>24a</b> 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> . . . . .	<b>24a</b>	✓
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> . . . . .	<b>25a</b>	✓
<b>b</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> . . . . .	<b>25b</b>	✓
<b>26</b> 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> . . . . .	<b>26</b>	✓
<b>27</b> 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> . . . . .	<b>27</b>	✓
<b>28</b> 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).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	✓
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	✓
<b>c</b> 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> . . . . .	<b>28c</b>	✓
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	✓
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	✓
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	✓
<b>32</b> 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> . . . . .	<b>32</b>	✓
<b>33</b> 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> . . . . .	<b>33</b>	✓
<b>34</b> 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> . . . . .	<b>34</b>	✓
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	✓
<b>b</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> . . . . .	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	✓
<b>37</b> 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> . . . . .	<b>37</b>	✓
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	✓

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	230
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	✓

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> <i>(continued)</i>			Yes	No
<b>2a</b>	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	<b>2a</b> 464		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	✓	
<b>b</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>	<b>3b</b>	✓	
<b>4a</b>	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)?	<b>4a</b>		✓
<b>b</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).			
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b>	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?	<b>6a</b>		✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b>	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?	<b>7a</b>		✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:			
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:			
<b>a</b>	Gross income from members or shareholders	<b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	<b>14b</b>		
<b>15</b>	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.	<b>15</b>		✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		✓
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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.	<b>17</b>		

**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 ☒

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b> 12		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1b</b> 12		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<b>2</b>		<input checked="" type="checkbox"/>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .	<b>3</b>		<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>		<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>		<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>	<input checked="" type="checkbox"/>	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<b>7a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>	<input checked="" type="checkbox"/>	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? . . . . .	<b>8a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	<input checked="" type="checkbox"/>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .	<b>9</b>		<input checked="" type="checkbox"/>

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed AK, AR, CA, CO, (CONTINUED ON 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.  
☒ Own website    ☐ Another's website    ☒ Upon request    ☐ Other (explain on Schedule O)

**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 ☒**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	14.0 26.0			✓				0	759,792	368,410
(2) TERENCE R. DOUGHERTY DEP. EXECUTIVE DIRECTOR/GENERAL COUNSEL	14.0 26.0			✓				0	569,229	90,020
(3) KARY MOSS NATIONAL DIRECTOR OF AFFILIATES SUPPORT & NATIONWIDE INITIATIVES	34.0 6.0				✓			498,809	0	148,185
(4) AJ HIKES DEP. EXECUTIVE DIRECTOR OF STRATEGY & CULTURE	14.0 26.0			✓				0	569,934	49,383
(5) MARK V. WIER CHIEF DEVELOPMENT OFFICER	34.0 6.0				✓			520,123	0	68,959
(6) CHARIZMA T. WILLIAMS COO	14.0 26.0			✓				0	492,394	46,634
(7) DAVID D. COLE NATIONAL LEGAL DIRECTOR (THRU 10/15/2024)	34.0 6.0				✓			494,121	0	36,995
(8) AMARDEEP SINGH CHIEF INFORMATION OFFICER (THRU 11/30/2024)	14.0 26.0					✓		0	431,847	71,778
(9) DEIRDRE SCHIFELING CHIEF POLITICAL & ADVOCACY OFFICER	14.0 26.0				✓			0	466,658	32,334
(10) CECILLIA WANG NATIONAL LEGAL DIRECTOR (AS OF 10/16/2024)	34.0 6.0				✓			398,925	0	62,064
(11) KRISTON MCINTOSH CHIEF COMMUNICATIONS & MARKETING OFFICER	26.0 14.0				✓			435,187	0	24,263
(12) LOUISE MELLING DEPUTY LEGAL DIRECTOR, CENTER FOR LIBERTY	40.0 0.0					✓		363,528	0	91,398
(13) ELIZABETH FITZGERALD DIRECTOR OF DEVELOPMENT	40.0 0.0					✓		353,947	0	99,151
(14) MIRIAM CADER DEPUTY LEGAL DIRECTOR	40.0 0.0					✓		329,085	0	72,600

Form **990** (2024)

Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) LARISA MUELLER CFO	14.0 26.0				✓			0	361,434	20,872
(16) MOHAMMAD ZAIDI SENIOR DIRECTOR OF NATIONWIDE LEADERSHIP AND PLANNED GIFTS	40.0 0.0					✓		286,006	0	88,192
(17) CHARU VERMA DIRECTOR/VICE PRESIDENT	3.5 3.5	✓		✓				0	0	0
(18) CONNIE TCHENG DIRECTOR/TREASURER(AS OF 02/01/2025)	3.5 4.4	✓		✓				0	0	0
(19) DAX GOLDSTEIN DIRECTOR/SECRETARY	3.5 3.5	✓		✓				0	0	0
(20) DEBORAH ARCHER DIRECTOR/PRESIDENT	3.5 4.4	✓		✓				0	0	0
(21) ROBERT REMAR DIRECTOR/VP, TREASURER (THRU 02/01/2025)	3.5 4.5	✓		✓				0	0	0
(22) RONALD TYLER GENERAL COUNSEL (THRU 02/01/2025)	3.5 3.5	✓		✓				0	0	0
(23) SHAAKIRRAH SANDERS DIRECTOR/GENERAL COUNSEL	3.5 3.5	✓		✓				0	0	0
(24) ANIL MUJUMDAR DIRECTOR (THRU 02/02/2025)	2.5 2.0	✓						0	0	0
(25) (SEE PART VII CONTINUATION SHEET)										
1b Subtotal								3,679,731	3,651,288	1,371,238
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								3,679,731	3,651,288	1,371,238
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									
	237									

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	✓
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>	4	✓
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>	5	✓

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
PRODUCTION SOLUTIONS, INC., 1953 GALLOWS ROAD, SUITE 500, VIENNA, VA 22182	PRINTING & PUBLISHING	1,556,352
MSP COMMUNICATIONS, 953 WESTGATE DRIVE, SUITE 107, ST. PAUL, MN 55114	PRINTING & PRODUCTION	737,073
NEW YORK INTERIOR CONCEPTS, INC., 315 MADISON AVENUE, SUITE 209, NEW YORK, NY 10017	RENOVATION & REPAIRS	677,686
MOSAIC STRATEGIES GROUP, 41 WATCHUNG PLAZA, #351, MONTCLAIR, NJ 07042	CONSULTING	523,622
FENTON COMMUNICATIONS, INC., 630 9TH AVENUE, SUITE 910, NEW YORK, NY 10036	COMMUNICATION SERVICES	442,021
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	
	11	

**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
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	3,113,859			
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions)	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	284,797,123			
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 27,170,065			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		287,910,982			
	<b>Business Code</b>						
<b>Program Service Revenue</b>	<b>2a</b>			0	0		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue . .		0	0	0	0
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		0			
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		9,989,186	0	581,984	9,407,202
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties . . . . .		30	0	0	30
	<b>6a</b>	Gross rents . . . . .	(i) Real	289,278			
	<b>b</b>	Less: rental expenses	(ii) Personal	0			
	<b>c</b>	Rental income or (loss)		289,278	0		
	<b>d</b>	Net rental income or (loss) . . . . .		289,278	0	0	289,278
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	149,060,563	4,107,746		
	<b>b</b>	Less: cost or other basis and sales expenses . .	(ii) Other	150,228,606	4,400,000		
	<b>c</b>	Gain or (loss) . . . . .		(1,168,043)	(292,254)		
	<b>d</b>	Net gain or (loss) . . . . .		(1,460,297)			(1,460,297)
	<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .					
	<b>b</b>	Less: direct expenses . . . . .					
	<b>c</b>	Net income or (loss) from fundraising events . . . . .					
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .					
	<b>b</b>	Less: direct expenses . . . . .					
	<b>c</b>	Net income or (loss) from gaming activities . . . . .					
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .					
	<b>b</b>	Less: cost of goods sold . . . . .					
	<b>c</b>	Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>	<b>Business Code</b>						
	<b>11a</b>	LEGAL AWARD, NET	541100	7,815,748	7,815,748	0	0
	<b>b</b>	MERCHANDISE AND BOOK SALES	452000	1,165,759	1,165,759	0	0
	<b>c</b>	MISCELLANEOUS INCOME	900099	598,605	0	0	598,605
	<b>d</b>	All other revenue . . . . .	900099	441,245	0	0	441,245
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		10,021,357			
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		306,750,536	8,981,507	581,984	9,276,063	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	28,564,007	28,564,007		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	4,245,540	2,567,371	1,089,241	588,928
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	65,923,678	48,187,574	7,320,592	10,415,512
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	4,570,363	3,122,647	795,353	652,363
<b>9</b> Other employee benefits . . . . .	10,712,191	7,318,979	1,864,179	1,529,033
<b>10</b> Payroll taxes . . . . .	5,212,159	3,561,147	907,041	743,971
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	1,082,848	382,989	690,819	9,040
<b>c</b> Accounting . . . . .	252,034	0	252,034	0
<b>d</b> Lobbying . . . . .	173,696	0	173,696	0
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	561,945			561,945
<b>f</b> Investment management fees . . . . .	2,575,639	0	2,575,639	0
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	12,010,190	9,183,964	1,540,718	1,285,508
<b>12</b> Advertising and promotion . . . . .	4,676,582	3,225,843	346,827	1,103,912
<b>13</b> Office expenses . . . . .	3,079,989	2,075,748	711,059	293,182
<b>14</b> Information technology . . . . .	5,862,448	3,986,465	879,367	996,616
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	3,875,282	3,309,316	14,576	551,390
<b>17</b> Travel . . . . .	1,874,297	1,570,792	131,002	172,503
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	2,965,687	2,739,702	170,601	55,384
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	1,967,860	1,566,674	4,642	396,544
<b>23</b> Insurance . . . . .	742,712	527,326	81,698	133,688
<b>24</b> 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.) . . . . .				
<b>a</b> <u>SHARED PORTION OF CONTRIBUTION</u> . . . . .	61,376,527	61,375,007	0	1,520
<b>b</b> <u>SHARED PORTION OF BEQUEST</u> . . . . .	14,584,303	14,491,907	0	92,396
<b>c</b> <u>SPECIAL AFFILIATE SUBSIDIES</u> . . . . .	5,608,333	5,608,333	0	0
<b>d</b> <u>POSTAGE</u> . . . . .	2,493,764	1,334,135	26,675	1,132,954
<b>e</b> All other expenses . . . . .	550,288	420,897	21,814	107,577
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	245,542,362	205,120,823	19,597,573	20,823,966
<b>26</b> <b>Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	62,593,511	<b>1</b>	5,225,725
	<b>2</b> Savings and temporary cash investments . . . . .	31,796,010	<b>2</b>	181,110,163
	<b>3</b> Pledges and grants receivable, net . . . . .	34,868,568	<b>3</b>	33,290,150
	<b>4</b> Accounts receivable, net . . . . .	2,552,771	<b>4</b>	2,444,648
	<b>5</b> 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 . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	315,519	<b>9</b>	1,385,774
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 68,388,968		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 49,038,631		
	<b>11</b> Investments—publicly traded securities . . . . .	25,013,157	<b>10c</b>	19,350,337
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	280,961,531	<b>11</b>	300,260,356
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	385,284,952	<b>12</b>	408,434,807
	<b>14</b> Intangible assets . . . . .	0	<b>13</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	220,453	<b>14</b>	0
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	4,997,917	<b>15</b>	10,351,301	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	828,604,389	<b>16</b>	961,853,261
	<b>18</b> Grants payable . . . . .	9,121,929	<b>17</b>	8,548,298
	<b>19</b> Deferred revenue . . . . .	7,279,087	<b>18</b>	9,417,572
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>19</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>20</b>	
	<b>22</b> 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 . . . . .	0	<b>21</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>22</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>23</b>	
	<b>25</b> 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 . . . . .		<b>24</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	132,091,178	<b>25</b>	164,197,238
	<b>Net Assets or Fund Balances</b>	<b>27</b> Net assets without donor restrictions . . . . .	148,492,194	<b>26</b>
<b>28</b> Net assets with donor restrictions . . . . .			<b>27</b>	
<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds . . . . .		412,922,015	<b>28</b>	501,550,856
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		267,190,180	<b>29</b>	278,139,297
<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>30</b>	
<b>32</b> Total net assets or fund balances . . . . .			<b>31</b>	
<b>33</b> Total liabilities and net assets/fund balances . . . . .		680,112,195	<b>32</b>	779,690,153
	828,604,389	<b>33</b>	961,853,261	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	306,750,536
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	245,542,362
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	61,208,174
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	680,112,195
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	42,126,222
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	(3,756,438)
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	779,690,153

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
<b>b</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. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<b>c</b>	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.	✓	
<b>3a</b>	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>b</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.		

Form **990** (2024)

**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 (Check all that apply)						(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			
(25) <u>CHERIE DAWSON EDWARDS</u> <u>DIRECTOR (THRU 02/01/2025)</u>	<u>3.0</u> 3.0	✓						0	0	0
(26) <u>COLEMAN BAZELON</u> <u>DIRECTOR (AS OF 10/05/2024)</u>	<u>3.0</u> 3.0	✓						0	0	0
(27) <u>DARLENE ENGLISH</u> <u>DIRECTOR (AS OF 10/05/2024)</u>	<u>3.0</u> 3.0	✓						0	0	0
(28) <u>DONITA JUDGE</u> <u>DIRECTOR</u>	<u>3.0</u> 3.0	✓						0	0	0
(29) <u>GABRIELLE UBALLEZ</u> <u>DIRECTOR (AS OF 10/05/2024)</u>	<u>3.0</u> 3.0	✓						0	0	0
(30) <u>MICHELLE ESPINO</u> <u>DIRECTOR</u>	<u>3.0</u> 3.0	✓						0	0	0
(31) <u>RUTH COLKER</u> <u>DIRECTOR</u>	<u>3.0</u> 3.0	✓						0	0	0
(32) <u>YOMI YOUNG</u> <u>DIRECTOR</u>	<u>3.0</u> 3.0	✓						0	0	0

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<sup>1</sup>/<sub>3</sub>% 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<sup>1</sup>/<sub>3</sub>% 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						

**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	227,368,352	213,682,199	184,197,455	169,102,497	287,910,982	1,082,261,485
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	227,368,352	213,682,199	184,197,455	169,102,497	287,910,982	1,082,261,485
<b>5</b> 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) . . . . .						71,444,485
<b>6 Public support.</b> Subtract line 5 from line 4						1,010,817,000

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 . . . . .	227,368,352	213,682,199	184,197,455	169,102,497	287,910,982	1,082,261,485
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	4,199,925	4,667,409	7,734,307	8,640,735	9,696,510	34,938,886
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	332,236	21,601	0	581,984	935,821
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	724,202	330,169	747,596	1,801,967
<b>11 Total support.</b> Add lines 7 through 10						1,119,938,159
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	32,218,266
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	90.26 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 . . . . .	<b>15</b>	90.62 %
<b>16a 33<sup>1</sup>/<sub>3</sub>% support test—2024.</b> If the organization did not check the box on line 13, and line 14 is 33 <sup>1</sup> / <sub>3</sub> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .	<input checked="" type="checkbox"/>	
<b>b 33<sup>1</sup>/<sub>3</sub>% support test—2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 <sup>1</sup> / <sub>3</sub> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test—2024.</b> 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 <b>stop here</b> . 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>b 10%-facts-and-circumstances test—2023.</b> 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 <b>stop here</b> . 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>18 Private foundation.</b> 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 <b>Total.</b> 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 <b>Public support.</b> (Subtract line 7c from line 6.) . . . . .						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
14 <b>First 5 years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) . . . . .	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15 . . . . .	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) . . . .	17	%
18 Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 . . . . .	18	%
19a <b>33 1/3% support tests—2024.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . .		<input type="checkbox"/>
b <b>33 1/3% support tests—2023.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . .		<input type="checkbox"/>
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . .		<input type="checkbox"/>

**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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> 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>		
<b>b</b> 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 <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> 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 <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> 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>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> 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 <b>Part VI</b> 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>		
<b>5a</b> 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 <b>Part VI</b>, 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>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b>.</i>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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 <b>Part VI</b>.</i>		
<b>b</b> 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 <b>Part VI</b>.</i>		
<b>c</b> 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 <b>Part VI</b>.</i>		
<b>10a</b> 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>		
<b>b</b> 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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? If "No," describe in <b>Part VI</b> 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.		
<b>1</b>		
<b>2</b> 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? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> 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? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> 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? If "Yes," then in <b>Part VI</b> 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.			
<b>2a</b>			
<b>b</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? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> 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? If "Yes" or "No," provide details in <b>Part VI</b> .			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

**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.

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C—Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<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) 2024

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

Section D—Distributions		Current Year	
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	<b>5</b>	
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>	
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>	
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>	

  

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019 . . . . .			
<b>b</b> From 2020 . . . . .			
<b>c</b> From 2021 . . . . .			
<b>d</b> From 2022 . . . . .			
<b>e</b> From 2023 . . . . .			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020 . . .			
<b>b</b> Excess from 2021 . . .			
<b>c</b> Excess from 2022 . . .			
<b>d</b> Excess from 2023 . . .			
<b>e</b> Excess from 2024 . . .			

Schedule A (Form 990) 2024



Part VI

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.)

Return Reference - Identifier	Explanation						
SCHEDULE A, PART II, LINE 10 - OTHER INCOME	Description	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
	(1) MISCELLANEOUS INCOME	0	0	724,202	144,319	306,351	1,174,872
	(2) TUITION & FEES	0	0	0	185,850	441,245	627,095
	Total	0	0	724,202	330,169	747,596	1,801,967

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

Schedule of Contributors  
Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization <b>AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.</b>	Employer identification number <b>13-6213516</b>
--	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ	<input checked="" type="checkbox"/> 501(c)( 3 ) (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.  
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor’s total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% 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).

**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		\$ 25,000,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 11,742,011	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 11,300,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 9,127,115	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 9,000,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 8,320,551	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

Employer identification number

13-6213516

**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
6	STOCK & SECURITIES ----- ----- ----- -----	\$ 8,320,551	02/07/2025 -----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----

Name of organization

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

Employer identification number

13-6213516

**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
-----	----- ----- -----	----- ----- -----	----- ----- -----

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
-------------------------	-------------------------

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
-------------------------	-------------------------

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
-------------------------	-------------------------

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

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SCHEDULE C  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities  
For Organizations Exempt From Income Tax Under Section 501(c) and Section 527  
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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 (EIN) 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 EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A

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

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

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

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?	✓		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	✓		
<b>c</b> Media advertisements?	✓		80,709
<b>d</b> Mailings to members, legislators, or the public?	✓		140,901
<b>e</b> Publications, or published or broadcast statements?	✓		510,529
<b>f</b> Grants to other organizations for lobbying purposes?	✓		5,302,479
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		289,199
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	✓		261,615
<b>i</b> Other activities?	✓		33,251
<b>j</b> Total. Add lines 1c through 1i			6,618,683
<b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		✓	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	<b>3</b>	

**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."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> 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?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions	<b>5</b>	

**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.

[SEE NEXT PAGE](#)

Part IV

**Supplemental Information.** Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	<p>THE AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. (ACLUF) ADVANCES ITS TAX-EXEMPT PURPOSES BY ENGAGING IN PERMISSIBLE LOBBYING ACTIVITIES IN THE AREA OF CIVIL RIGHTS. ACLUF DEVOTED 3% OF ITS EXEMPT PURPOSE EXPENDITURES TO ATTEMPTING TO INFLUENCE LEGISLATION IN THIS FISCAL YEAR. ALL OF THESE ACTIVITIES SUPPORTED THE ADVANCEMENT OF CIVIL LIBERTIES AND RIGHTS.</p> <p>ACLUF STAFF ENGAGE IN INFLUENCING FEDERAL, STATE, AND LOCAL LEGISLATION INCLUDING DIRECT CONTACTS, IN MAJOR CIVIL LIBERTIES RIGHTS AREAS, INCLUDING VOTING RIGHTS, LGBTQ RIGHTS, REPRODUCTIVE RIGHTS, IMMIGRANTS' RIGHTS, ADVOCATING ON BILLS THAT IMPACT CIVIL RIGHTS IN THESE AREAS. ACLUF ALSO ENGAGED IN CAMPAIGNS AROUND FEDERAL, STATE, AND LOCAL LEGISLATION INVOLVING MEDIA ADVERTISEMENTS, MAILINGS, PUBLICATIONS LIKE BLOGS, AND PLANNING RALLIES AND DEMONSTRATIONS WITH A LEGISLATIVE INFLUENCE COMPONENT. AS PART OF SUCH EVENTS AND PROGRAMS, VOLUNTEERS WORKING WITH ACLUF ADDITIONALLY PARTICIPATED IN ACTIVITIES TO INFLUENCE LEGISLATION.</p> <p>THE BULK OF ACLUF'S LOBBYING SPENDING IN THIS FISCAL YEAR IS IN THE FORM OF CONTRIBUTIONS TO BALLOT COMMITTEES, WORKING AT THE STATE-LEVEL IN THE AREAS OF REPRODUCTIVE RIGHTS AND ABORTION ACCESS AND FAIR DISTRICT MAPS IN THE NOVEMBER 2024 ELECTIONS. THESE ARE CAPTURED ON THE GRANTS TO OTHER ORGANIZATIONS LINE OF PART II-B, AND GRANTS ARE ALSO ITEMIZED ON SCHEDULE I. OTHER ACLUF SUPPORT FOR THESE BALLOT INITIATIVE CAMPAIGNS IS REFLECTED AS WELL IN THE PAID STAFF TIME, PUBLICATIONS, AND DIRECT CONTACTS LINES.</p> <p>BALLOT COMMITTEES THAT ACLUF WORKED WITH AND MADE GRANTS TO DURING THIS TAX YEAR INCLUDE:</p> <ul style="list-style-type: none"><li>- MONTANANS SECURING REPRODUCTIVE RIGHTS</li><li>- MISSOURIANS FOR CONSTITUTIONAL FREEDOM</li><li>- ARIZONA FOR ABORTION ACCESS</li><li>- NEW YORKERS FOR EQUAL RIGHTS</li><li>- CITIZENS NOT POLITICIANS (OHIO)</li><li>- FLORIDIANS PROTECTING FREEDOM</li></ul>

**SCHEDULE D  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included on line 2a . . . . .	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year . . . . .	
4 Number of states where property subject to conservation easement is located . . . . .	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year . . . . .	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year . . . . .	\$
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1 . . . . .	\$
(ii) Assets included in Form 990, Part X . . . . .	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	\$
b Assets included in Form 990, Part X . . . . .	\$

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

**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

**d** ☐ Loan or exchange program

**b** ☐ Scholarly research

**e** ☐ Other .....

**c** ☐ Preservation for future generations

**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
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**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
<b>1a</b> Beginning of year balance	425,909,955	389,188,807	409,038,093	369,839,752	243,441,145
<b>b</b> Contributions	20,754,988	15,258,434	17,991,383	31,778,028	27,724,448
<b>c</b> Net investment earnings, gains, and losses	35,978,329	45,737,309	(22,598,584)	17,272,545	107,363,128
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	23,632,395	24,274,595	15,242,085	9,852,232	8,688,969
<b>g</b> End of year balance	459,010,877	425,909,955	389,188,807	409,038,093	369,839,752

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

**a** Board designated or quasi-endowment 65.54 %

**b** Permanent endowment 21.07 %

**c** Term endowment 13.39 %

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? **3a(i)** ☐ Yes ☒ No

**(ii)** Related organizations? **3a(ii)** ☐ Yes ☒ No

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

**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
<b>1a</b> Land		4,925,713		4,925,713
<b>b</b> Buildings		19,108,175	11,489,592	7,618,583
<b>c</b> Leasehold improvements		39,405,744	32,766,234	6,639,510
<b>d</b> Equipment		4,949,336	4,782,805	166,531
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				19,350,337

**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	246,000,765	END OF YEAR MARKET VALUE
(B) PRIVATE EQUITY FUNDS	162,434,042	END OF YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .	408,434,807	

**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)		
<b>Total.</b> (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)	
<b>Total.</b> (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 AFFILIATES	58,041,200
(3) DUE TO AFFILIATES	68,314,200
(4) LIABILITIES UNDER SPLIT-INTEREST AGREEMENTS	25,271,053
(5) DUE TO ACLU	8,919,983
(6) OPERATING LEASE LIABILITY	3,607,398
(7) SECURITY DEPOSITS	43,404
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) . . . . .	164,197,238

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 XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	388,953,115
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	42,126,222
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	42,651,996
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	84,778,218
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	304,174,897
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	2,575,639
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	2,575,639
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	306,750,536

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	288,617,996
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	42,651,996
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	2,999,277
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	45,651,273
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	242,966,723
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	2,575,639
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	2,575,639
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	245,542,362

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

[SEE STATEMENT](#)

Part XIII

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation	
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	LOSS ON UNCOLLECTIBLE PLEDGES	2,999,277
	TOTAL	2,999,277

Part XIII

**Supplemental Information.** Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	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 - FIN 48 (ASC 740) FOOTNOTE	<p>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.</p> <p>THE ACLU FOUNDATION FILES TAX AND INFORMATION RETURNS WITH THE INTERNAL REVENUE SERVICE (IRS) AND WITH VARIOUS STATES.</p> <p>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 2022, WHICH IS THE STANDARD STATUTE OF LIMITATIONS LOOK-BACK PERIOD.</p>

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

e ☒ Solicitation of nongovernment grants

b ☒ Internet and email solicitations

f ☐ Solicitation of government grants

c ☒ Phone solicitations

g ☐ Special fundraising events

d ☒ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 LAUTMAN MASKA NEILL & COMPANY, 1730 RHODE ISLAND AVENUE NW, #301, WASHINGTON, DC 20036	FUNDRAISING CONSULTING		✓	69,174,848	211,149	68,963,699
2 MISSION WIRED, 650 MASSACHUSETTS AVENUE NW, SUITE, WASHINGTON, DC 20001	FUNDRAISING CONSULTING		✓	47,251	107,250	(59,999)
3 DCM, INC., 672 FULTON STREET, BROOKLYN, NY 11217	FUNDRAISING CONSULTING		✓	433,607	90,821	342,786
4 GORDON & SCHWENKMEYER, INC., 20300 S. VERMONT AVENUE, SUITE 210, TORRANCE, CA 90502	FUNDRAISING CONSULTING		✓	18,680	1,226	17,454
5 TELEFUND, 294 WASHINGTON STREET, SUITE 501, BOSTON, MA 02108	FUNDRAISING CONSULTING		✓	93,829	58,309	35,520
6 IRI (TARGET SMART), 5401 SOUTH KIRKMAN ROAD, SUITE 370, ORLANDO, FM 32819	FUNDRAISING CONSULTING		✓	9,470,484	31,767	9,438,717
7						
8						
9						
10						
Total				79,238,699	500,522	78,738,177

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	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . .				

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue . . . . .				
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				
	<b>8</b> 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: \_\_\_\_\_



SCHEDULE I  
(Form 990)

(Rev. December 2024)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number 13-6213516
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**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ACLU FOUNDATION OF ALASKA 1057 W. FIREWEED LN., ANCHORAGE, AK 99501	23-7113202	501(C)(3)	530,000				AFFILIATE PROGRAM
(2) ACLU FOUNDATION OF ALABAMA P.O. BOX 6179, MONTGOMERY, AL 36106	63-0883872	501(C)(3)	560,500				AFFILIATE PROGRAM
(3) ACLU FOUNDATION OF ARKANSAS 904 W 2ND, LITTLE ROCK, AR 72201	71-0473676	501(C)(3)	1,292,500				AFFILIATE PROGRAM
(4) ACLU FOUNDATION OF ARIZONA P.O. BOX 17148, PHOENIX, AZ 85011	23-7238580	501(C)(3)	22,500				AFFILIATE PROGRAM
(5) ACLU FOUNDATION OF NORTHERN CALIFORNIA 39 DRUMM ST., SAN FRANCISCO, CA 94111	94-0279770	501(C)(3)	125,000				AFFILIATE PROGRAM
(6) ACLU FOUNDATION OF COLORADO 303 E. 17TH AVE.,, DENVER, CO 80203	23-7028224	501(C)(3)	100,000				AFFILIATE PROGRAM
(7) ACLU FOUNDATION OF SOUTHERN CALIFORNIA 1313 W 8TH ST., LOS ANGELES, CA 90017	95-0490250	501(C)(3)	400,000				AFFILIATE PROGRAM
(8) ACLU FOUNDATION OF CONNECTICUT 765 ASYLUM AVENUE, HARTFORD, CT 06105	06-0871754	501(C)(3)	55,000				AFFILIATE PROGRAM
(9) ACLU FDN OF THE DISTRICT OF COLUMBIA 915 15TH ST., NW, WASHINGTON, DC 20005	52-6070446	501(C)(3)	147,500				AFFILIATE PROGRAM
(10) ACLU FOUNDATION OF DELAWARE 100 W 10TH ST, WILMINGTON, DE 19801	51-0220856	501(C)(3)	75,000				AFFILIATE PROGRAM
(11) ACLU FOUNDATION OF FLORIDA 4343 W. FLAGLER ST., MIAMI, FL 33134	23-7137529	501(C)(3)	2,322,500				AFFILIATE PROGRAM
(12) (SEE STATEMENT)							
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	67						
3 Enter total number of other organizations listed in the line 1 table	7						



**Part II**      **Grants and Other Assistance to Governments and Organizations in the United States** (continued)

(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
(12) ACLU FOUNDATION OF GEORGIA 1100 SPRING ST., NW, ATLANTA, GA 30309	23-7115937	501(C)(3)	427,000				AFFILIATE PROGRAM
(13) ACLU FOUNDATION OF IOWA 505 5TH AVENUE, DES MOINES, IA 50309	42-1002093	501(C)(3)	160,000				AFFILIATE PROGRAM
(14) ACLU FOUNDATION OF IDAHO P.O. BOX 1897, BOISE, ID 83701	82-0467427	501(C)(3)	190,000				AFFILIATE PROGRAM
(15) ACLU FOUNDATION OF ILLINOIS 150 NORTH MICHIGAN AVE., CHICAGO, IL 60601	36-2682569	501(C)(3)	280,000				AFFILIATE PROGRAM
(16) ACLU FOUNDATION OF INDIANA 1031 E. WASHINGTON ST., INDIANAPOLIS, IN 46202	23-7398358	501(C)(3)	165,143				AFFILIATE PROGRAM
(17) ACLU FOUNDATION OF KANSAS 6701 W. 64 ST., OVERLAND PARK, KS 66202	43-0926406	501(C)(3)	275,000				AFFILIATE PROGRAM
(18) ACLU FOUNDATION OF KENTUCKY 315 GUTHRIE STREET, LOUISVILLE, KY 40202	61-6058569	501(C)(3)	117,000				AFFILIATE PROGRAM
(19) ACLU FOUNDATION OF LOUISIANA P.O. BOX 56157, NEW ORLEANS, LA 70156	72-0717944	501(C)(3)	89,000				AFFILIATE PROGRAM
(20) ACLU FOUNDATION OF MARYLAND 3600 CLIPPER MILL RD., BALTIMORE, MD 21211	23-7209538	501(C)(3)	300,000				AFFILIATE PROGRAM
(21) ACLU FOUNDATION OF MAINE P.O. BOX 7860, PORTLAND, ME 04101	01-0367357	501(C)(3)	200,000				AFFILIATE PROGRAM
(22) ACLU FOUNDATION OF MICHIGAN 2966 WOODWARD AVENUE, DETROIT, MI 48201	23-7243421	501(C)(3)	810,000				AFFILIATE PROGRAM
(23) ACLU FOUNDATION OF MINNESOTA 2300 MYRTLE AVE., ST. PAUL, MN 55414	41-6050012	501(C)(3)	1,016,755				AFFILIATE PROGRAM
(24) ACLU FOUNDATION OF MISSOURI 906 OLIVE ST., ST. LOUIS, MO 63101	43-6070952	501(C)(3)	133,305				AFFILIATE PROGRAM
(25) ACLU FOUNDATION OF MISSISSIPPI P.O. BOX 2242, JACKSON, MS 39225	64-0694013	501(C)(3)	145,000				AFFILIATE PROGRAM
(26) ACLU FOUNDATION OF MONTANA P.O. BOX 1968, MISSOULA, MT 59806	81-0445339	501(C)(3)	150,000				AFFILIATE PROGRAM
(27) ACLU FOUNDATION OF NORTH CAROLINA P.O. BOX 28004, RALEIGH, NC 27611	56-1019644	501(C)(3)	42,000				AFFILIATE PROGRAM
(28) ACLU FOUNDATION OF NEBRASKA 134 SOUTH ST., LINCOLN, NE 68508	23-7259984	501(C)(3)	475,000				AFFILIATE PROGRAM
(29) ACLU FOUNDATION OF NEW HAMPSHIRE 18 LOW AVE., CONCORD, NH 03301	02-0347237	501(C)(3)	365,000				AFFILIATE PROGRAM
(30) ACLU FOUNDATION OF NEW JERSEY P.O. BOX 32159, NEWARK, NJ 07102	22-2010593	501(C)(3)	160,000				AFFILIATE PROGRAM
(31) ACLU FOUNDATION OF NEW MEXICO P.O. BOX 566, ALBUQUERQUE, NM 87103	85-0275276	501(C)(3)	175,000				AFFILIATE PROGRAM

(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
(32) ACLU FOUNDATION OF NEVADA 601 S. RANCHO DR., LAS VEGAS, NV 89106	88-0217086	501(C)(3)	485,000				AFFILIATE PROGRAM
(33) NEW YORK CIVIL LIBERTIES UNION FOUNDATION 125 BROAD STREET, NEW YORK, NY 10004	90-0808294	501(C)(3)	185,000				AFFILIATE PROGRAM
(34) ACLU FOUNDATION OF OHIO 4506 CHESTER AVE., CLEVELAND, OH 44103	23-7137105	501(C)(3)	165,000				AFFILIATE PROGRAM
(35) ACLU FOUNDATION OF OKLAHOMA P.O. BOX 1626, OKLAHOMA CITY, OK 73101	73-1003205	501(C)(3)	100,000				AFFILIATE PROGRAM
(36) ACLU FOUNDATION OF OREGON 506 SW 6TH AVE., PORTLAND, OR 97204	23-7048829	501(C)(3)	250,000				AFFILIATE PROGRAM
(37) ACLU FOUNDATION OF PENNSYLVANIA 1800 JFK BLVD., PHILADELPHIA, PA 19103	23-1742013	501(C)(3)	493,000				AFFILIATE PROGRAM
(38) ACLU FOUNDATION OF SOUTH CAROLINA P.O. BOX 20998, CHARLESTON, SC 29413	27-1942832	501(C)(3)	1,034,500				AFFILIATE PROGRAM
(39) ACLU FOUNDATION OF SAN DIEGO & IMPERIAL COUNTIES P.O. BOX 87131, SAN DIEGO, CA 92138	33-0325791	501(C)(3)	450,000				AFFILIATE PROGRAM
(40) ACLU FOUNDATION OF TENNESSEE P.O. BOX 120160, NASHVILLE, TN 37212	62-0988329	501(C)(3)	1,417,000				AFFILIATE PROGRAM
(41) ACLU FOUNDATION OF TEXAS P.O. BOX 8306, HOUSTON, TX 77288	76-0343171	501(C)(3)	2,422,000				AFFILIATE PROGRAM
(42) ACLU FOUNDATION OF UTAH 355 NORTH 300 WEST, SALT LAKE CITY, UT 84103	87-0439810	501(C)(3)	232,500				AFFILIATE PROGRAM
(43) ACLU FOUNDATION OF VIRGINIA 701 E. FRANKLIN ST., RICHMOND, VA 23219	52-1283242	501(C)(3)	1,322,500				AFFILIATE PROGRAM
(44) ACLU FOUNDATION OF WASHINGTON 901 5TH AVE., SEATTLE, WA 98164	23-7076867	501(C)(3)	315,000				AFFILIATE PROGRAM
(45) ACLU FOUNDATION OF WISCONSIN 207 E. BUFFALO ST., MILWAUKEE, WI 53202	39-6057574	501(C)(3)	295,000				AFFILIATE PROGRAM
(46) ACLU FOUNDATION OF WEST VIRGINIA P.O. BOX 3952, CHARLESTON, WV 25339	55-0681531	501(C)(3)	1,733,800				AFFILIATE PROGRAM
(47) ACLU OF WISCONSIN 207 E. BUFFALO ST., MILWAUKEE, WI 53202	39-6057574	501(C)(4)	150,000				AFFILIATE PROGRAM
(48) ADMINISTRATORS OF THE TULANE EDUCATIONAL FUND 6823 ST. CHARLES AVE., NEW ORLEANS, LA 70118	72-0423889	501(C)(3)	10,000				SCHOLARSHIPS
(49) ADVANCEMENT PROJECT EDUCATION FUND 1220 L STREET NW, WASHINGTON, DC 20005	87-4702350	501(C)(3)	25,000				CHARITABLE ACTIVITIES
(50) AMERICAN UNIVERSITY 4400 MASSACHUSETTS AVE NW, WASHINGTON, DC 20016	53-0196549	501(C)(3)	20,000				SCHOLARSHIPS
(51) ARIZONA FOR ABORTION ACCESS 2800 N CENTRAL AVE., PHOENIX, AZ 85004	93-2767406	501(C)(4)	1,125,000				BALLOT INITIATIVES

(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
(52) CITIZENS NOT POLITICIANS 545 E. TOWN STREET, COLUMBUS, OH 43215	93-2809225	501(C)(4)	1,600,000				BALLOT INITIATIVES
(53) FLORIDIANS PROTECTING FREEDOM, INC. 6619 S DIXIE HWY, MIAMI, FL 33143	92-3603212	501(C)(4)	1,000,000				BALLOT INITIATIVES
(54) GLOBAL IMPACT 1199 NORTH FAIRFAX ST., ALEXANDRIA, VA 22314	52-1273585	501(C)(3)	100,000				CHARITABLE ACTIVITIES
(55) HUMAN RIGHTS FIRST 75 BROAD ST., NEW YORK, NY 10004	13-3116646	501(C)(3)	12,888				CHARITABLE ACTIVITIES
(56) MIGRATION POLICY INSTITUTE 1275 K STREET NW, WASHINGTON, DC 20005	52-2279789	501(C)(3)	25,000				CHARITABLE ACTIVITIES
(57) MISSOURIANS FOR CONSTITUTIONAL FREEDOM P.O. BOX 2187, ST. LOUIS, MO 63158	92-2712562	501(C)(4)	1,150,000				BALLOT INITIATIVES
(58) MONTANANS SECURING REPRODUCTIVE RIGHTS P.O. BOX 1047, HELENE, MT 59624	93-4612109	501(C)(3)	500,000				BALLOT INITIATIVES
(59) NATIONAL LGBTQ TASK FORCE 1050 CONNECTICUT AVENUE, NW, WASHINGTON, DC 20035	52-1624852	501(C)(3)	10,000				CHARITABLE ACTIVITIES
(60) NEW YORKERS FOR EQUAL RIGHTS, INC. 69 STATE ST., ALBANY, NY 12207	99-3733755	501(C)(4)	100,000				BALLOT INITIATIVES
(61) RECTOR & VISITORS OF THE UNIVERSITY OF VIRGINIA 1001 NORTH EMMET STREET, CHARLOTTESVILLE, VA 22904	54-6001796	501(C)(3)	10,000				SCHOLARSHIPS
(62) REPRODUCTIVE FREEDOM FOR ALL FOUNDATION 1725 EYE STREET NW, WASHINGTON, DC 20006	52-1100361	501(C)(3)	250,000				CHARITABLE ACTIVITIES
(63) SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVE, MONTGOMERY, AL 36104	63-0598743	501(C)(3)	9,359				CHARITABLE ACTIVITIES
(64) THE GEORGE WASHINGTON UNIVERSITY 44986 KNOLL SQUARE, ASHBURN, VA 20147	53-0196584	501(C)(3)	13,784				SCHOLARSHIPS
(65) THE HOWARD UNIVERSITY 2400 6TH STREET NW, WASHINGTON, DC 20059	53-0204707	501(C)(3)	10,000				SCHOLARSHIPS
(66) THE LEADERSHIP CONFERENCE ON CIVIL AND HUMAN RIGHTS, INC. 1620 L STREET NW, WASHINGTON, DC 20036	52-0789800	501(C)(4)	15,000				CHARITABLE ACTIVITIES
(67) THE TRUSTEES OF THE SMITH COLLEGE DBA SMITH COLLEGE COLLEGE HALL 204, 10 ELM STREET, NORTHAMPTON, MA 01063	04-1843040	501(C)(3)	10,000				SCHOLARSHIPS

(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
(68) THE UNIVERSITY OF TEXAS AT AUSTIN 2409 UNIVERSITY AVE, AUSTIN, TX 78712	74-6000203	501(C)(3)	10,000				SCHOLARSHIPS
(69) TRANSFORMATIVE JUSTICE COALITION 1816 12TH STREET, NW, WASHINGTON, DC 20036	47-4418013	501(C)(3)	10,000				CHARITABLE ACTIVITIES
(70) UNIVERSITY OF ALABAMA 801 CAMPUS DR, WEST, TUSCALOOSA, AL 35487	63-6001138	501(C)(3)	10,000				SCHOLARSHIPS
(71) UNIVERSITY OF CALIFORNIA, BERKELEY 1608 FOURTH STREET, BERKELEY, CA 94710	94-6002123	501(C)(3)	7,000				SCHOLARSHIPS
(72) UNIVERSITY OF MICHIGAN 2500 STUDENT ACTIVITIES BUILDING, 5, ANN ARBOR, MI 48109	38-2942831	501(C)(3)	10,000				SCHOLARSHIPS
(73) UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 104 AIRPORT DRIVE, CHAPEL HILL, NC 27599	56-6001393	501(C)(3)	10,000				SCHOLARSHIPS

Part IV

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

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS	<p>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 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.</p> <p>DURING THE FISCAL YEAR, THE ACLU FOUNDATION ASSISTED STUDENTS VIA SCHOLARSHIPS WHICH WERE PAID DIRECTLY TO THE RESPECTIVE UNIVERSITIES.</p>

**SCHEDULE J  
(Form 990)**

(Rev. January 2025)

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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

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

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

- a** Receive a severance payment or change-of-control payment? **4a** ☒
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** ☒
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** ☒
- 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? **5a** ☐
- b** Any related organization? **5b** ☒
- 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? **6a** ☐
- b** Any related organization? **6b** ☒
- 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)?

**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				
<b>1</b> ANTHONY D. ROMERO EXECUTIVE DIRECTOR/CEO	(i)	0	0	0	0	0	0	0
	(ii)	754,680	1,500	3,612	351,469	16,941	1,128,202	0
<b>2</b> TERENCE R. DOUGHERTY DEP. EXECUTIVE DIRECTOR/GENERAL COUNSEL	(i)	0	0	0	0	0	0	0
	(ii)	565,797	1,500	1,932	55,438	34,582	659,249	0
<b>3</b> KARY MOSS NATIONAL DIRECTOR OF AFFILIATES SUPPORT & NATIONWIDE INITIATIVES	(i)	488,898	500	9,411	113,617	34,568	646,994	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> AJ HIKES DEP. EXECUTIVE DIRECTOR OF STRATEGY & CULTURE	(i)	0	0	0	0	0	0	0
	(ii)	568,014	1,500	420	31,352	18,031	619,317	0
<b>5</b> MARK V. WIER CHIEF DEVELOPMENT OFFICER	(i)	516,387	500	3,236	34,391	34,568	589,082	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> CHARIZMA T. WILLIAMS COO	(i)	0	0	0	0	0	0	0
	(ii)	490,974	1,000	420	28,603	18,031	539,028	0
<b>7</b> DAVID D. COLE NATIONAL LEGAL DIRECTOR (THRU 10/15/2024)	(i)	394,751	1,500	97,870	33,754	3,241	531,116	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> AMARDEEP SINGH CHIEF INFORMATION OFFICER (THRU 11/30/2024)	(i)	0	0	0	0	0	0	0
	(ii)	307,431	0	124,416	16,517	55,261	503,625	0
<b>9</b> DEIRDRE SCHIFELING CHIEF POLITICAL & ADVOCACY OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	464,192	1,500	966	29,524	2,810	498,992	0
<b>10</b> CECILLIA WANG NATIONAL LEGAL DIRECTOR (AS OF 10/16/2024)	(i)	381,967	16,000	958	44,604	17,460	460,989	0
	(ii)	0	0	0	0	0	0	0
<b>11</b> KRISTON MCINTOSH CHIEF COMMUNICATIONS & MARKETING OFFICER	(i)	434,057	500	630	21,453	2,810	459,450	0
	(ii)	0	0	0	0	0	0	0
<b>12</b> LOUISE MELLING DEPUTY LEGAL DIRECTOR, CENTER FOR LIBERTY	(i)	359,756	1,000	2,772	74,052	17,346	454,926	0
	(ii)	0	0	0	0	0	0	0
<b>13</b> ELIZABETH FITZGERALD DIRECTOR OF DEVELOPMENT	(i)	351,985	1,000	962	44,524	54,627	453,098	0
	(ii)	0	0	0	0	0	0	0
<b>14</b> MIRIAM CADER DEPUTY LEGAL DIRECTOR	(i)	327,279	0	1,806	17,303	55,297	401,685	0
	(ii)	0	0	0	0	0	0	0
<b>15</b> LARISA MUELLER CFO	(i)	0	0	0	0	0	0	0
	(ii)	359,804	1,000	630	18,062	2,810	382,306	0
<b>16</b> MOHAMMAD ZAIDI SENIOR DIRECTOR OF NATIONWIDE LEADERSHIP AND PLANNED GIFTS	(i)	283,200	1,000	1,806	39,572	48,620	374,198	0
	(ii)	0	0	0	0	0	0	0

## Part III

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

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 3 - ARRANGEMENT USED TO ESTABLISH THE TOP MANAGEMENT OFFICIAL'S COMPENSATION	<p>THE EXECUTIVE DIRECTOR/CEO, OFFICERS AND VARIOUS KEY EMPLOYEES ARE NOT PAID BY AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. COMPENSATION IS PAID DIRECTLY BY AMERICAN CIVIL LIBERTIES UNION, INC., A RELATED 501(C)(3) ORGANIZATION, AND SALARY EXPENSE IS ALLOCATED TO THE FILING ORGANIZATION. ACLU AND AMERICAN CIVIL LIBERTIES UNION FOUNDATION HAVE ESTABLISHED THE FOLLOWING PROCEDURES TO DETERMINE THE COMPENSATION OF THESE INDIVIDUALS:</p> <p>THE BOARD OF THE ORGANIZATION AND THE EXECUTIVE COMMITTEE OF THE ACLU BOARD ESTABLISH THE EXECUTIVE DIRECTOR/CEO'S COMPENSATION. THE ORGANIZATION'S AUDIT COMMITTEE APPROVES THE COMPENSATION OF ITS KEY EMPLOYEES AND 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.</p>
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	DURING THE CALENDER YEAR ENDED MARCH 31, 2025, AMARDEEP SINGH RECEIVED SEVERANCE IN THE AMOUNT OF \$101,351.
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	THE EXECUTIVE DIRECTOR/CEO PARTICIPATES IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN. ACCORDING TO THE TERMS OF THIS RETIREMENT BENEFIT, AMOUNTS ARE ACCRUED ON A CALENDAR YEAR BASIS. THESE AMOUNTS ARE INCLUDED IN SCHEDULE J, PART II, COLUMN C.
SCHEDULE J, PART I, LINE 7 - NON-FIXED PAYMENTS	BONUS ELIGIBILITY IS DISCRETIONARY.
SCHEDULE J, PART II	PART II: COLUMN B(I) INCLUDES BASE COMPENSATION, COLUMN B(II) INCLUDES EMPLOYER-SPONSORED HEALTH COVERAGE, 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 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)

Department of the Treasury  
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public  
Inspection

Name of the organization <b>AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.</b>	Employer identification number <b>13-6213516</b>
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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 . . . . .	✓	802	27,170,065	SELLING COST
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ( ) . . . . .				
26 Other ( ) . . . . .				
27 Other ( ) . . . . .				
28 Other ( ) . . . . .				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . .			29	0
30a During the year, did the organization receive by contribution any property reported on 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? . . . . .				Yes No 30a ✓
b If "Yes," describe the arrangement in Part II.				
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .				31 ✓
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .				32a ✓
b If "Yes," describe in Part II.				
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

Part II

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	SECURITIES - PUBLICLY TRADED - THE NUMBER OF CONTRIBUTIONS ABOVE REPRESENTS THE TOTAL NUMBER OF STOCK GIFTS DURING THE YEAR.
SCHEDULE M, PART I, LINE 32B - THIRD PARTIES USED TO SOLICIT, PROCESS, OR SELL NONCASH CONTRIBUTIONS	WE ENGAGE BROKERS, WITH EXPERTISE SELLING PROPERTY CONTRIBUTED TO THE ORGANIZATION, TO FACILITATE SALES OF NONCASH PROPERTY ON OUR BEHALF.

**SCHEDULE O  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.****Attach to Form 990 or Form 990-EZ.****Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.

Employer identification number

13-6213516

Return Reference - Identifier	Explanation
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.
FORM 990, PART III, LINE 4D - DESCRIPTION OF OTHER PROGRAM SERVICES	(EXPENSES \$11,304,349 INCLUDING GRANTS OF \$4,829,247)(REVENUE \$1,165,759)  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 \$9,381,047. INCLUDING GRANTS OF \$4,710,919. 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 CASE-SPECIFIC WORK AT THE NATIONAL LEVEL, AND THE ORGANIZATION IMPLEMENTS AND ASSISTS IN THE DEVELOPMENT OF POLICY GOALS THROUGH ITS AFFILIATES.  EXPENSES \$1,923,302. INCLUDING GRANTS OF \$3,750. REVENUE \$0.
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	ACLU FOUNDATION'S MEMBERS ELECT THE BOARD DIRECTORS OF ACLU FOUNDATION.
FORM 990, PART VI, LINE 7B - DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS	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, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	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, LINE 12C - CONFLICT OF INTEREST POLICY	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 DEPUTY EXECUTIVE DIRECTOR/GENERAL COUNSEL OF THE ORGANIZATION REVIEWS ANY 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, DEPUTY EXECUTIVE DIRECTOR/GENERAL COUNSEL 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, DEPUTY EXECUTIVE DIRECTOR/GENERAL COUNSEL REFERS THE MATTER TO THE EXECUTIVE DIRECTOR OR THEIR 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.

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

**Supplemental Information to Form 990 or 990-EZ**  
**Complete to provide information for responses to specific questions on**  
**Form 990 or 990-EZ or to provide any additional information.**  
**Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.</b>	Employer identification number <b>13-6213516</b>
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Return Reference - Identifier	Explanation												
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>THE EXECUTIVE DIRECTOR/CEO, OFFICERS AND VARIOUS KEY EMPLOYEES ARE NOT PAID BY AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. COMPENSATION IS PAID DIRECTLY BY AMERICAN CIVIL LIBERTIES UNION, INC., A RELATED 501(C)(3) ORGANIZATION, AND SALARY EXPENSE IS ALLOCATED TO THE FILING ORGANIZATION. ACLU AND AMERICAN CIVIL LIBERTIES UNION FOUNDATION HAVE ESTABLISHED THE FOLLOWING PROCEDURES TO DETERMINE THE COMPENSATION OF THESE INDIVIDUALS:</p> <p>THE BOARD OF THE ORGANIZATION AND THE EXECUTIVE COMMITTEE OF THE ACLU BOARD ESTABLISH THE EXECUTIVE DIRECTOR/CEO'S COMPENSATION. THE ORGANIZATION'S AUDIT COMMITTEE APPROVES THE COMPENSATION OF ITS KEY EMPLOYEES AND 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.</p>												
FORM 990, PART VI, LINE 17 - STATES WITH WHICH A COPY OF THIS FORM 990 IS REQUIRED TO BE FILED	CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, TN, UT, WA, WI, WV, WY												
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	UPON REQUEST, THE ORGANIZATION WILL MAKE AVAILABLE THE 990S AND FINANCIAL STATEMENTS FOR SEVERAL YEARS, BYLAWS, CONFLICT OF INTEREST POLICY AND APPLICATION FOR TAX EXEMPT STATUS WHICH ARE REQUIRED TO BE DISCLOSED UNDER THE PUBLIC INSPECTION LAWS. THESE DOCUMENTS ARE ALSO AVAILABLE ON THE ACLU'S WEBSITE.												
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 OR FUND BALANCES	<table><tr><th>(a) Description</th><th>(b) Amount</th></tr><tr><td>CHANGES IN VALUE OF SPLIT-INTEREST AGREEMENTS</td><td>- 624,503</td></tr><tr><td>LOSS ON UNCOLLECTIBLE PLEDGES</td><td>- 2,999,277</td></tr><tr><td>CHANGES IN BENEFIT OBLIGATION OTHER THAN NET PERIODIC COST</td><td>- 1,325,404</td></tr><tr><td>NET PERIODIC COST OTHER THAN SERVICE COSTS</td><td>1,192,746</td></tr><tr><td><b>TOTAL</b></td><td><b>- 3,756,438</b></td></tr></table>	(a) Description	(b) Amount	CHANGES IN VALUE OF SPLIT-INTEREST AGREEMENTS	- 624,503	LOSS ON UNCOLLECTIBLE PLEDGES	- 2,999,277	CHANGES IN BENEFIT OBLIGATION OTHER THAN NET PERIODIC COST	- 1,325,404	NET PERIODIC COST OTHER THAN SERVICE COSTS	1,192,746	<b>TOTAL</b>	<b>- 3,756,438</b>
(a) Description	(b) Amount												
CHANGES IN VALUE OF SPLIT-INTEREST AGREEMENTS	- 624,503												
LOSS ON UNCOLLECTIBLE PLEDGES	- 2,999,277												
CHANGES IN BENEFIT OBLIGATION OTHER THAN NET PERIODIC COST	- 1,325,404												
NET PERIODIC COST OTHER THAN SERVICE COSTS	1,192,746												
<b>TOTAL</b>	<b>- 3,756,438</b>												

SCHEDULE R  
(Form 990)

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

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

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) 915 15TH STREET NW, WASHINGTON, DC 20005	REAL ESTATE	DC	526,175	6,480,952	ACLUF
(2) 104 GREENWICH AVE, LLC (93-4732270) 125 BROAD STREET, 18TH FLOOR, NEW YORK, NY 10004	REAL ESTATE	NY	(292,254)	0	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	PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND LIBERTIES	DC	501(C)(4)		N/A		✓
(2) RBSO, INC. (04-3730759) 125 BROAD STREET, 18TH FLOOR, NEW YORK, NY 10004	SUPPORT ORGANIZATION	DE	501(C)(3)	12 TYPE II	N/A		✓
(3) ACLU VOTERS EDUCATION FUND (93-4643886) 125 BROAD STREET, 18TH FLOOR, NEW YORK, NY 10004	SEE PART VII	NY	527 POL. ORG.		ACLU		✓
(4)							
(5)							
(6)							
(7)							

**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)(SEE STATEMENT)									
(2)									
(3)									
(4)									
(5)									
(6)									
(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.

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	✓
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	✓
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	✓
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	✓
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	✓
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	✓
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	✓
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	✓
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	✓
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	✓
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	✓
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	✓
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	✓
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	✓
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	✓
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	✓
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	✓
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	✓
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	✓

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(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 IV****Identification of Related Organizations Taxable as a Corporation or Trust** (continued)

(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 N/A	CHARITABLE TR	AL	ACLUF	TRUST			100%	✓	
(2) CHARITABLE REMAINDER TRUST N/A	CHARITABLE TR	GA	ACLUF	TRUST			100%	✓	
(3) CHARITABLE REMAINDER TRUST (2) N/A	CHARITABLE TR	MA	ACLUF	TRUST			100%	✓	
(4) CHARITABLE REMAINDER TRUST N/A	CHARITABLE TR	NJ	ACLUF	TRUST			100%	✓	
(5) CHARITABLE REMAINDER TRUST N/A	CHARITABLE TR	NM	ACLUF	TRUST			100%	✓	
(6) CHARITABLE REMAINDER TRUST (4) N/A	CHARITABLE TR	NY	ACLUF	TRUST			100%	✓	

Part VII

Supplemental Information. Provide additional information for responses to questions on Schedule R (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE R, PART II, COLUMN (B)	<p>NAME OF RELATED TAX-EXEMPT ORGANIZATION: ACLU VOTER EDUCATION FUND</p> <p>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</p> <p>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.</p>