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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 black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 04-01-2008 and ending 03-31-2009

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☒ Amended return
☐ Application pending

C Name of organization
AMERICAN CIVIL LIBERTIES UNION 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 country, and ZIP + 4
new york, NY 10004

D Employer identification number
13-3871360

E Telephone number
(212) 549-2500

G Gross receipts \$ 30,462,084

F Name and address of Principal Officer
anthony romero
125 broad street 18th floor
new york, NY 10004

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(c) Group Exemption Number

I Tax-exempt status ☒ 501(c) (4) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Web site: www.aclu.org

K Type of organization ☒ Corporation ☐ trust ☐ association ☐ other

L Year of Formation 1920

M State of legal domicile DC

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 assets

3 Number of voting members of the governing body (Part VI, line 1a) 3 82

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 82

5 Total number of employees (Part V, line 2a) 5 112

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

7a Total gross unrelated business revenue from Part VIII, line 12, column (C) . . . 7a 121,778

7b Net unrelated business taxable income from Form 990-T, line 34 . . . 7b -16,518

Revenue

8 Contributions and grants (Part VIII, line 1h)

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

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

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

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year Current Year

31,758,970 30,147,945

0

139,545 90,437

162,293 223,702

32,060,808 30,462,084

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

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

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b (Total fundraising expenses, Part IX, column (D), line 25 6,137,412)

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)

18 Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))

19 Revenue less expenses Subtract line 18 from line 12

4,787,016 5,238,174

4,443,014 2,205,518

21,727,691 23,011,696

30,957,721 30,607,534

1,103,087 -145,450

Beginning of Year End of Year

14,085,173 15,963,184

4,078,725 29,291,780

10,006,448 -13,328,596

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block

Please Sign Here

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

Signature of officer Date

anthony romero executive director Type or print name and title

Paid Preparer's Use Only

Preparer's signature ALAN WOGHIN Date Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4 EIN Phone no

RSM MCGLADREY INC 1185 AVENUE OF THE AMERICAS NEW YORK, NY 100362602 (212) 372-1000

Part IIISTatement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization's mission

See Additional Data Table

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 exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 \$ 10,193,879 including grants of \$ 112,000) (Revenue \$)

AFFILIATE SUPPORT - The ACLU has an affiliate or chapter in every state 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 Department, the national ACLU also provides grants to affiliates to support work on specific initiatives and projects that have been identified as involving matters of both local/regional and national significance. The Affiliate Support Department offers training and technical assistance to affiliates across the country on a variety of topics of relevance.

4b

(Code) (Expenses \$ 9,984,696 including grants of \$) (Revenue \$)

EDUCATION - Through newsletters, its comprehensive website, advertisements, op-ed articles, media interviews, publications, and numerous meetings and workshops conducted in collaboration with its affiliates throughout the US, the ACLU provides ongoing education to its 500,000 members and to the public at large with respect to a wide range of civil liberties issues and concerns. The organization's educational campaign emphasize First Amendment rights to free speech, association and assembly, among others, 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.

4c

(Code) (Expenses \$ 2,105,761 including grants of \$ 40,173) (Revenue \$)

LEGISLATION - The ACLU's legislative advocates are a constant presence on Capitol Hill and in state legislatures working to address civil liberties issues. Based in the ACLU's Washington, DC office, the organization's legislative policy team works to ensure that proposed legislation moves towards rather than away from the civil liberties goals of the organization. Working in collaboration with staff from ACLU affiliates across the country and in coalition with other groups with a shared interest in specific civil liberties issues, the ACLU conducts research, publishes position papers, hosts forums for the public and meets with key legislators and members of their staffs to discuss strategies to protect civil liberties and rights.

(Code) (Expenses \$ 1,663,129 including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O)














(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 23,947,465 Must equal Part IX, Line 25, column (B).

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	No
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	5	No
6	Did the organization maintain any donor advised funds or any accounts where 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> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
9	Did the organization report an amount in Part X, line 21, 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> 	9	No
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> 	11	Yes
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12	No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? <i>If "Yes," complete Schedule F, Part I</i>	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	16	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i> 	17	No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	18	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 	19	No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	No
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> 	21	Yes
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> 	22	No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> 	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25</i>	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	No

Part IV

Checklist of Required Schedules (Continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		No
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a8		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a112	Yes	
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . Note: <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

1a

Enter the number of voting members of the governing body

1a

82

b

Enter the number of voting members that are independent

1b

82

2

Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

2

No

3

Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?

3

No

4

Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?

4

Yes

5

Did the organization become aware during the year of a material diversion of the organization's assets?

5

No

6

Does the organization have members or stockholders?

6

Yes

7a

Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?

7a

Yes

b

Are any decisions of the governing body subject to approval by members, stockholders, or other persons?

7b

Yes

8

Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a

the governing body?

8a

Yes

b

each committee with authority to act on behalf of the governing body?

8b

Yes

9a

Does the organization have local chapters, branches, or affiliates?

9a

Yes

b

If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?

9b

Yes

10

Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990

10

Yes

11

Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

11

No

Section B. Policies

12a

Does the organization have a written conflict of interest policy? If "No", go to line 13

12a

Yes

b

Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

12b

Yes

c

Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done

12c

Yes

13

Does the organization have a written whistleblower policy?

13

Yes

14

Does the organization have a written document retention and destruction policy?

14

Yes

15

Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision

a

The organization's CEO, Executive Director, or top management official?

15a

Yes

b

Other officers or key employees of the organization?

15b

No

Describe the process in Schedule O

16a

Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

16a

No

b

If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

16b

Section C. Disclosure

17

List the States with which a copy of this Form 990 is required to be filed

AK, AR, AZ, CO, CT, DC, FL, GA, IL, KS, KY, LA, MA, MD, ME, MN, MO, MS, NC, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, WA, WI, WV

18

Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☒ own website ☒ another's website ☒ upon request

19

Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.

20

State the name, physical address, and telephone number of the person who possesses the books and records of the organization.
sam chukwueze
125 broad street 18th floor
new york, NY 10004
(212) 549-2500

Form 990 (2008)

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

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

Form 990 (2008)

(A) Name and Title	(B) Average hours per week	(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				
1b Total									2,182,763	956,894	497,687

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

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
GRASSROOTS CAMPAIGN INC PO BOX 120557 BOSTON, MA 02112	PUBLIC EDUCATION	2,016,000
OMP INC 1133 19TH STREET NW SUITE 300 WASHINGTON, DC 20036	FUNDRAISING CONSULTANTS	411,900
MERKLE RESPONSE SERVICES INC 100 JAMISON COURT HAGERSTOWN, MD 21740	PROFESSIONAL SERVICES	192,572
BEACONFIRE CONSULTING INC 2300 CLARENDON BLVD SUITE 1100 ARLINGTON, VA 22201	PROFESSIONAL SERVICES	165,159
RACKSPACE PO BOX 730759 DALLAS, TX 75373	PROFESSIONAL SERVICES	149,474

Part VIII

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	30,147,945			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total (Add lines 1a-1f)			30,147,945		
Program Service Revenue	2a		Business Code				
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	Other Revenue	3	Investment income (including dividends, interest other similar amounts)		90,437		
4		Income from investment of tax-exempt bond proceeds . .					
5		Royalties					
6a		Gross Rents	(i) Real	(ii) Personal			
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000	a				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events . .					
9a		Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000	a				
b		Less direct expenses	b				
c		Net income or (loss) from gaming activities . .					
10a		Gross sales of inventory, less returns and allowances	a				
b		Less cost of goods sold	b				
c		Net income or (loss) from sales of inventory . .					
		Miscellaneous Revenue	Business Code				
11a		list rentals	532,000	121,778		121,778	
b	PENSION LIABILITY INCO	900,099	87,570			87,570	
c	pamphlet & book sales	900,099	14,354	14,354			
d	All other revenue _____						
e	Total. Add lines 11a-11d						
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			30,462,084	14,354	121,778	178,007

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) but are not required to complete columns (B), (C), and (D).					
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	152,146	152,146		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,496,602	1,250,624	97,234	148,744
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,436,361	2,035,923		242,145
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	381,090	343,027		38,063
9	Other employee benefits	646,300	545,663	40,089	60,548
10	Payroll taxes	277,821	234,561	17,233	26,027
11	Fees for services (non-employees)				
a	Management	63,704		63,704	
b	Legal				
c	Accounting	34,500	34,500		
d	Lobbying	906,047	906,047		
e	Professional fundraising See Part IV, line 17	2,205,518			2,205,518
f	Investment management fees	1,013	1,013		
g	Other	1,046,529	1,046,529		
12	Advertising and promotion				
13	Office expenses	6,176,954	4,062,027	18,509	2,096,418
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	415,029	323,211	47,994	43,824
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	298,228	255,574	42,654	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	shared portion of membe	8,894,201	8,894,201		
b	publishing/printing exp	2,251,770	1,469,799	43	781,928
c	special affiliate subsi	1,187,678	1,187,678		
d	LIST RENTALS EXPENSE	833,338	567,587	15,030	250,721
e	equipment rental & main	60,576	53,666	6,910	
f	All other expenses	842,129	583,689	14,964	243,476
25	Total functional expenses. Add lines 1 through 24f	30,607,534	23,947,465	522,657	6,137,412
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	4,142,933	1	493,819
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	312,269	9	167,754
	10a	Land, buildings, and equipment cost basis			
		10a			
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>		10c	
		10b			
	11	Investments—publicly traded securities	2,225,012	11	1,951,317
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>		12	
	13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>		13	
14	Intangible assets		14		
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	7,404,959	15	13,350,294	
16	Total assets. Add lines 1 through 15 (must equal line 34)	14,085,173	16	15,963,184	
Liabilities	17	Accounts payable and accrued expenses	945,720	17	1,063,979
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability <i>Complete Part IV of Schedule D</i>		21	
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities <i>Complete Part X of Schedule D</i>	3,133,005	25	28,227,801
	26	Total liabilities. Add lines 17 through 25	4,078,725	26	29,291,780
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	5,431,039	27	-13,413,713
	28	Temporarily restricted net assets	4,575,409	28	85,117
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	10,006,448	33	-13,328,596
	34	Total liabilities and net assets/fund balances	14,085,173	34	15,963,184

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b	If "Yes," did the organization undergo the required audit or audits?	3b	

Additional Data

Software ID:
Software Version:
EIN: 13-3871360
Name: AMERICAN CIVIL LIBERTIES UNION INC

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
Deborah Archer , DIRECTOR	1 00	X						0	0	0
Andy Schatz , DIRECTOR	1 00	X						0	0	0
Jacquelin Washington , DIRECTOR	1 00	X						0	0	0
Ron Wilson , DIRECTOR	1 00	X						0	0	0
Cicero Booker Jr , DIRECTOR	1 00	X						0	0	0
David E Kennison , DIRECTOR	1 00	X						0	0	0
William Aceves , DIRECTOR	1 00	X						0	0	0
Laila Al-Qatami , DIRECTOR	1 00	X						0	0	0
Kelly Anthony , DIRECTOR	1 00	X						0	0	0
Adrienne Asch , DIRECTOR	1 00	X						0	0	0
Jay Barth , DIRECTOR	1 00	X						0	0	0
Marc O Beem , DIRECTOR	1 00	X						0	0	0
Judith Bendich , DIRECTOR	1 00	X						0	0	0
Phil Bereano , DIRECTOR	1 00	X						0	0	0
Vivian Berger , DIRECTOR	1 00	X						0	0	0
Eve Bigelow-Baxley , DIRECTOR	1 00	X						0	0	0
John Blakeslee , DIRECTOR	1 00	X						0	0	0
John Boddie , DIRECTOR	1 00	X						0	0	0
Luz Buitrago , DIRECTOR	1 00	X						0	0	0
M Susan Carlson , DIRECTOR	1 00	X						0	0	0
Robert N Chester , DIRECTOR	1 00	X						0	0	0
David Cruz , GENERAL COUNSEL	1 00	X		X				0	0	0
Eileen Durgin-Clinchard , DIRECTOR	1 00	X						0	0	0
Michael Elsner , DIRECTOR	1 00	X						0	0	0
Milton Estes , DIRECTOR	1 00	X						0	0	0
Ellen Feingold , DIRECTOR	1 00	X						0	0	0
Mary Ellen Gale , DIRECTOR	1 00	X						0	0	0
Betty Gartman , DIRECTOR	1 00	X						0	0	0
Anthony Don George , DIRECTOR	1 00	X						0	0	0
Liz Gilchrist , DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
Sally T Grant , DIRECTOR	1 00	X						0	0	0
Scott Greenwood , DIRECTOR	1 00	X		X				0	0	0
Lawrence A Hamermesh , DIRECTOR	1 00	X						0	0	0
Susan N Herman , DIRECTOR	1 00	X		X				0	0	0
Aundre M Herron , DIRECTOR	1 00	X						0	0	0
Jeffrey Hong , DIRECTOR	1 00	X						0	0	0
Marina Hsieh , DIRECTOR	1 00	X		X				0	0	0
Shelan Joseph , DIRECTOR	1 00	X						0	0	0
Aly Kassam-Remtulla , DIRECTOR	1 00	X						0	0	0
Hamid R Kashani , DIRECTOR	1 00	X						0	0	0
Joan Laskowski , DIRECTOR	1 00	X						0	0	0
Rev James M Lawson Jr , DIRECTOR	1 00	X						0	0	0
M Calien Lewis , DIRECTOR	1 00	X						0	0	0
Roslyn Litman , DIRECTOR	1 00	X		X				0	0	0
Wendy C Nakamura , DIRECTOR	1 00	X						0	0	0
Fred R Neal , DIRECTOR	1 00	X						0	0	0
R Samuel Paz , DIRECTOR	1 00	X		X				0	0	0
Mitchell Pearl , DIRECTOR	1 00	X						0	0	0
Michael E Pheneger , DIRECTOR	1 00	X						0	0	0
Kelley Putman , DIRECTOR	1 00	X						0	0	0
Julie L Ferguson Queen , DIRECTOR	1 00	X						0	0	0
Rebecca Rand , DIRECTOR	1 00	X						0	0	0
Robert B Remar Esq , DIRECTOR	1 00	X		X				0	0	0
Florence Roisman , DIRECTOR	1 00	X						0	0	0
Margaret Russell , DIRECTOR	1 00	X						0	0	0
Bruce W Sattler , DIRECTOR	1 00	X						0	0	0
Albert E Scherr , DIRECTOR	1 00	X						0	0	0
Jill Sheinberg , DIRECTOR	1 00	X						0	0	0
Preetmohan Singh , DIRECTOR	1 00	X						0	0	0
Chuck E Smith , DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
Cherry Spencer-Stark , DIRECTOR	1 00	X						0	0	0
Alison Steiner , DIRECTOR	1 00	X						0	0	0
Philippa Strum , DIRECTOR	1 00	X		X				0	0	0
Joseph Sweat , DIRECTOR	1 00	X						0	0	0
Lisa Thureau-Gray , DIRECTOR	1 00	X						0	0	0
Alan Toy , DIRECTOR	1 00	X						0	0	0
Brigitte Tuller , DIRECTOR	1 00	X						0	0	0
Carole Wells , DIRECTOR	1 00	X						0	0	0
Jeralyn Wendelberger , DIRECTOR	1 00	X						0	0	0
Gary Williams , DIRECTOR	1 00	X		X				0	0	0
Karl Baker , DIRECTOR	1 00	X						0	0	0
Grayson Barber , DIRECTOR	1 00	X						0	0	0
David Burress , DIRECTOR	1 00	X						0	0	0
John Cumbler , DIRECTOR	1 00	X						0	0	0
Paul Grant , DIRECTOR	1 00	X						0	0	0
Doug Klunder , DIRECTOR	1 00	X						0	0	0
Ron Tyler , DIRECTOR	1 00	X						0	0	0
Bessie Daschbach , DIRECTOR	1 00	X						0	0	0
Steve M Presson , DIRECTOR	1 00	X						0	0	0
Chantel Reynolds , DIRECTOR	1 00	X						0	0	0
Alice Bendheim , DIRECTOR	1 00	X						0	0	0
Kevin Mchargue , DIRECTOR	1 00	X						0	0	0
Ralph C Simpson , DIRECTOR	1 00	X						0	0	0
Adrian V White , DIRECTOR	1 00	X						0	0	0
Michelle Alexander , DIRECTOR	1 00	X						0	0	0
Nadine Strossen , DIRECTOR/ PRESIDENT	1 00	X		X				0	0	0
Carltn Borgmann , DIRECTOR	1 00	X						0	0	0
Lisa Honig , DIRECTOR	1 00	X						0	0	0
Arthur M Kaplan Esq , DIRECTOR	1 00	X						0	0	0
Galen Paine , DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(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			
Amit Ranade , DIRECTOR	1 00	X						0	0	0
Eleanor Self , DIRECTOR	1 00	X						0	0	0
Lisa Watson , DIRECTOR	1 00	X						0	0	0
Vincent Booth , DIRECTOR	1 00	X						0	0	0
Mark Ayers , DIRECTOR	1 00	X						0	0	0
Randall Coyne , DIRECTOR	1 00	X						0	0	0
Richard Alvarado , DIRECTOR	1 00	X						0	0	0
Claudia Angelos , DIRECTOR	1 00	X						0	0	0
Antonio Brown , DIRECTOR	1 00	X						0	0	0
Jim Rodbard , DIRECTOR	1 00	X						0	0	0
RICHARD ZACKS , DIRECTOR	1 00	X		X				0	0	0
ANTHONY ROMERO , Executive Director/CEO	35 00			X				365,701	0	20,684
ALMA MONTCLAIR , dir of admin/finance & a	35 00			X				260,948	0	98,191
TERENCE DOUGHERTY , IN-HOUSE GEN COUNSEL & A	35 00			X				203,381	0	15,401
FRANK ASKIN , GENERAL COUNSEL	1 00			X				0	0	0
DOROTHY M EHRLICH , deputy executive directo	35 00				X			276,924	0	58,810
CAROLINE FREDERICKSON , DIR, DC LEGISLATIVE OFFI	35 00				X			220,674	0	28,908
GERALDINE ENGEL , DEPUTY DIR OF DEVELOP, M	35 00				X			154,903	0	40,486
KAREN CURRY , DIRECTOR OF COMMUNICATIO	35 00				X			0	226,826	60,137
DONNA MCKAY , DIRECTOR OF DEVELOPMENT	35 00				X			0	243,748	20,730
GERI ROZANSKI , DIRECTOR OF AFFILIATE SU	35 00				X			0	212,441	41,352
STEVEN SHAPIRO , LEGAL DIRECTOR	35 00				X			0	273,879	42,208
SHAWN COX , ASSOCIATE DIR OF IT	35 00					X		151,641	0	11,182
KAREN DELINCE , DIR OF BOARD RELATIONS	35 00					X		154,161	0	12,232
MICHAEL MACLEOD-BALL , CHIEF LEGISLATIVE & POLI	35 00					X		138,244	0	24,396
ADRIENNE STEIN , DIRECTOR OF IT	35 00					X		125,984	0	13,476
JEANI MURRAY , NATIONAL FIELD DIRECTOR	35 00					X		130,202	0	9,494

Form 990, Part III, Line 1 - Briefly describe the organization's mission:

As noted in its articles of incorporation, the mission of the ACLU is "to maintain and advance civil liberties, including, without limitation, the freedoms of association, press, religion and speech, and the rights to the franchise, to due process of law, and to equal protection of the laws for all people throughout the United States and its jurisdictions. The ACLU's objects shall be sought wholly without political partisanship." The ACLU today remains as focused as ever on the overarching goals set by its founders nearly 90 years ago, 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 people; prisoners, and people with disabilities.

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number

13-3871360

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate Contributions to (during year)	
3	Aggregate 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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1	Purpose(s) of conservation easements held by the organization (check all that apply) <div><input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure)<input type="checkbox"/> Preservation of an historically importantly land area</div> <div><input type="checkbox"/> Protection of natural habitat<input type="checkbox"/> Preservation of certified historic structure</div> <div><input type="checkbox"/> Preservation of open space</div>											
2	Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year											
		<table><tr><th></th><th>Held at the End of the Year</th></tr><tr><td>a</td><td>Total number of conservation easements</td></tr><tr><td>b</td><td>Total acreage restricted by conservation easements</td></tr><tr><td>c</td><td>Number of conservation easements on a certified historic structure included in (a)</td></tr><tr><td>d</td><td>Number of conservation easements included in (c) acquired after 8/17/06</td></tr></table>		Held at the End of the Year	a	Total number of conservation easements	b	Total acreage restricted by conservation easements	c	Number of conservation easements on a certified historic structure included in (a)	d	Number of conservation easements included in (c) acquired after 8/17/06
	Held at the End of the Year											
a	Total number of conservation easements											
b	Total acreage restricted by conservation easements											
c	Number of conservation easements on a certified historic structure included in (a)											
d	Number of conservation easements included in (c) acquired after 8/17/06											
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>											
6	Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶											
7	Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$											
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>											
9	In Part XIV, 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" to Form 990, Part IV, line 8.

1a	If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items	
b	If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 SFAS 116 relating to these items	
a	Revenues included in Form 990, Part VIII, line 1	▶ \$
b	Assets included in Form 990, Part X	▶ \$

Part III

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

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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

Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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 why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i)

unrelated organizations

(ii)

related organizations

3a(i)

Yes

No

3a(ii)

3b

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

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				0

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) ▶		

(a) Description	(b) Book value
DUE FROM AFFILIATES	3,313,055
DUE FROM RELATED PARTY (ACLU FDTN - 501(C)(3))	10,037,239
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)	13,350,294

(a) Description of Liability	(b) Amount
Federal Income Taxes	
ACCRUED PENSION LIABILITY	27,059,063
DUE TO AFFILIATES	1,168,738
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	28,227,801

Schedule D (Form 990) 2008

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
		FIN 48 FINANCIAL STATEMENT FOOTNOTE The Union is a not-for-profit organization exempt from income taxes under Section 501(c)(4) of the U S Internal Revenue Code The Union is subject to taxes on unrelated business income When tax returns are filed, it is highly certain that some positions taken would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained The benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any Tax positions taken are not offset or aggregated with other positions Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely of being realized upon settlement with the applicable taxing authority The portion of the benefits associated with tax positions taken that exceeds the amount measured as described above is reflected as a liability for unrecognized tax benefits in the consolidated statement of financial position along with any associated interest and penalties that would be payable to the taxing authorities upon examination Interest and penalties associated with unrecognized tax benefits are classified as additional income taxes in the consolidated statement of activities

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

▶ **Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
13-3871360

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒

Mail solicitations

b

☒

Email solicitations

c

☒

Phone solicitations

d

☒

In-person solicitations

e

☒

Solicitation of non-government grants

f

☐

Solicitation of government grants

g

☐

Special fundraising events

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?

☒ Yes

☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name 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			
merkle response services			No	0	192,572	0
skyview direct mail			No	0	85,397	0
st john associates			No	0	176,780	0
public interest communications			No	0	6,298	0
share group			No	0	297,410	0
telefund			No	0	1,447,061	0
Total ▶						

3

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

MA,MO,ME,MI,MN,MO,NC,AK,AL,AR,AZ,CA,CO,CT,FL,GA,IL,IN,KS,KY,LA,ND,NH,NJ,NM,NY,OH,OK,OR,OR,PA,SC,TN,UT,VA,WA,WI,WV,WY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts			
	2	Less Charitable contributions			
	3	Gross revenue (line 1 minus line 2)			
Direct Expenses	4	Cash Prizes			
	5	Non-cash Prizes			
	6	Rent/Facility costs			
	7	Other direct expenses			
	8	Direct expense summary Add lines 4 through 7 in column (d) ▶			
	9	Net income summary Combine lines 3 and 8 in column (d). ▶			

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
Direct Expenses	6	Volunteer labor	<div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

	Yes	No
13 Indicate the percentage of gaming activity operated in		
a The organization's facility 13a		
b An outside facility 13b		
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records		
Name ►		
Address ►		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? 15a		
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c If "Yes," enter name and address		
Name ►		
Address ►		
16 Gaming manager information		
Name ►		
Gaming manager compensation ► \$ _____		
Description of services provided ►		
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
17 Mandatory distributions		
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? 17a		
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____		

Additional Data

Software ID:
Software Version:
EIN: 13-3871360
Name: AMERICAN CIVIL LIBERTIES UNION INC

Form 990 Schedule G - Licensed States

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Grants and Other Assistance to Organizations,
Governments and Individuals in the U.S.

OMB No 1545-0047

2008

Open to Public
Inspection

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

Employer identification number
13-3871360

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed ☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLU of Colorado400 Corona Street Denver, CO 80218	84-0437750	501(c)(4)	5,000				Affiliate Program
ACLU of Florida4500 Biscayne Blvd Suite 340 Miami, FL 33137	59-0883831	501(c)(4)	19,468				Affiliate Program
ACLU of Illinois180 N Michigan Ave Suite 2300 Chicago, IL 60601	36-2070060	501(c)(4)	8,205				Affiliate Program
ACLU of Kentucky315 Guthrie Street Suite 300 Louisville, KY 40202	61-0597514	501(c)(4)	6,000				Affiliate Program
ACLU of New Mexico1410 Coal SW PO Box 566 Albuquerque, NM 87103	85-0197858	501(c)(4)	10,000				Affiliate Program
ACLU of Virginia530 E Main Street Suite 310 Richmond, VA 23219	54-0345509	501(c)(4)	20,000				Affiliate Program
ACLU of Washington705 Second Avenue Suite 310 Seattle, WA 98104	91-0683589	501(c)(4)	15,000				Affiliate Program
Arkansas Families First 3000 Kavanaugh Blvd 206A Little Rock, AR 72205		501(c)(4)	10,500				Affiliate Program
South Dakota Campaign for Healthy FamiliesPO Box 1484 Sioux Falls, SD 57101		501(c)(4)	50,000				ACTIVITIES Program

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.
See Additional Data Table

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 The ACLU has established procedures for the release of grants to its affiliates, as well as for monitoring of outcomes to determine whether the goals of a particular grant award have been met Grant awards are confirmed in writing and, in the case of grants issued and overseen by the Affiliate Support Department, supported by a written agreement that specifies the purpose of the grant, the specific outcomes to be achieved, and 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 documents the affiliates commitment to using the funds provided to pursue specific strategies in addressing program goals and target outcomes Affiliates who receive grant awards are required to provide both quantitative and qualitative reports, and these reports are used to determine whether additional funding may be required and/or to enhance future grant programs

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
13-3871360

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	<div><div><input type="checkbox"/> First class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	<div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a		
a	Receive a severance payment or change of control payment?	4a	Yes
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.		
5	For persons listed in 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	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in 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	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANTHONY ROMERO	(i) (ii)	349,781		15,920	8,831	11,853	386,385	
ALMA MONTCLAIR	(i) (ii)	238,458		22,490	79,661	18,530	359,139	
TERENCE DOUGHERTY	(i) (ii)	203,138		243	5,956	9,445	218,782	
DOROTHY M EHRLICH	(i) (ii)	275,118		1,806	28,911	29,899	335,734	
CAROLINE FREDERICKSON	(i) (ii)	220,254		420	10,487	18,421	249,582	
GERALDINE ENGEL	(i) (ii)	138,650		16,253	11,378	29,108	195,389	
KAREN CURRY	(i) (ii)	215,653		11,173	30,770	29,367	286,963	
DONNA MCKAY	(i) (ii)	243,328		420	10,956	9,774	264,478	
GERI ROZANSKI	(i) (ii)	210,635		1,806	22,977	18,375	253,793	
STEVEN SHAPIRO	(i) (ii)	272,073		1,806	23,655	18,553	316,087	
SHAWN COX	(i) (ii)	136,074		15,567	5,591	5,591	162,823	
KAREN DELINCE	(i) (ii)	112,732		41,429	6,116	6,116	166,393	
MICHAEL MACLEOD-BALL	(i) (ii)	138,038		206	12,198	12,198	162,640	
	(ii)							
	(i)							
	(ii)							

Software ID:
Software Version:
EIN: 13-3871360
Name: AMERICAN CIVIL LIBERTIES UNION INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)- (D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANTHONY ROMERO	(i) (ii)	349,781		15,920	8,831	11,853	386,385	
ALMA MONTCLAIR	(i) (ii)	238,458		22,490	79,661	18,530	359,139	
TERENCE DOUGHERTY	(i) (ii)	203,138		243	5,956	9,445	218,782	
DOROTHY M EHRLICH	(i) (ii)	275,118		1,806	28,911	29,899	335,734	
CAROLINE FREDERICKSON	(i) (ii)	220,254		420	10,487	18,421	249,582	
GERALDINE ENGEL	(i) (ii)	138,650		16,253	11,378	29,108	195,389	
KAREN CURRY	(i) (ii)	215,653		11,173	30,770	29,367	286,963	
DONNA MCKAY	(i) (ii)	243,328		420	10,956	9,774	264,478	
GERI ROZANSKI	(i) (ii)	210,635		1,806	22,977	18,375	253,793	
STEVEN SHAPIRO	(i) (ii)	272,073		1,806	23,655	18,553	316,087	
SHAWN COX	(i) (ii)	136,074		15,567	5,591	5,591	162,823	
KAREN DELINCE	(i) (ii)	112,732		41,429	6,116	6,116	166,393	
MICHAEL MACLEOD-BALL	(i) (ii)	138,038		206	12,198	12,198	162,640	

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
13-3871360

Identifier	Return Reference	Explanation
Form 990, Part III, line 4d	Other Program Services	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 Expenses \$ 1663129 including grants of \$ 0 Revenue \$ 0

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 4		The Organization amended its bylaws to remove the requirement that the Organization hold a biennial conference during which delegates appointed by the Organization's 50 local affiliates could vote to (i) adopt policies that would become organizational policy and (ii) amend the Organization's bylaws (neither vote would be of any effect if the Organization's board were to vote to reject the vote and such board vote to reject were not overturned by a vote of all of the board members of the Organization's 50 local affiliates)

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		The board members of the Organization's 50 local affiliates, the "Affiliate Voting Members," are electors, along with the Organization's board members, in the election of certain members to the organization's board Affiliate Voting Members also vote on certain proposed amendments to the organization's bylaws and vote in favor of or against actions of the board of directors submitted to the Affiliate Voting Members by petition of the Organization's local affiliates The Organization's General Members participate in the election of the board members of the Organization's 50 local affiliates, and each local affiliate appoints one board member to the Organization's board Fifty General Members may also (i) petition the board to amend its bylaws, which petition must be considered by the Organization's board and (ii) nominate individuals to run for the Organization's board

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		See response to # 6 above Each of the Organization's 50 local affiliates appoints one board member to the Organization's board The remaining Board members are elected in an election whose electors include the Organization's Board members and the Affiliate Voting Members

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		See response to # 6 above The Organization's Affiliate Voting Members have the right to vote to approve certain changes to the Organization's bylaws and vote to overturn a decision of the Organization's board that is submitted to the Affiliate Voting Members for a vote by petition of the Organization's local affiliates Under D C law , the affiliate voting members have the right to approve a decision by the board to dissolve, merge/consolidate with another organization or dispose or mortgage all or substantially all of the organization's assets

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The Form 990 was prepared by management in consultation with the Organization's auditors The organization's Audit Committee and its Treasurer reviewed a draft of the 990 and provided comments A copy of the Form 990 was provided to the Organization's governing body before it was filed

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		The Organization distributes its conflict of interest policy on an annual basis to every employee, officer and board director and requests disclosure of any potential conflicts of interest The organization follows up to ensure that each recipient returns the policy and either discloses potential conflicts of interest or acknowledges that there are none The Director of administration & Finance/Assistant Treasurer 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 or an officer, the Director of Administration & Finance/Assistant Treasurer will refer the matter to the Board President who will follow up If a matter is raised that may be a conflict of interest involving a staffmember, the Director of Administration & Finance/Assistant Treasurer will refer the matter to the Executive Director who will follow up Board directors and officers may also report to the Board any potential conflicts of interest that arise during the year The Organization's conflict of interest policy requires 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

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		On an annual basis, the Executive Committee of the Board of the Organization reviews the Executive Director's compensation No member of the Executive Committee has a conflict of interest with respect to the compensation arrangement The Executive committee or a subcommittee thereof periodically reviews comparable compensation data for other executive directors at similarly situated organizations The Executive Committee contemporaneously documents and records in its minutes its deliberations and decisions No ACLU officer receives compensation in his/her capacity as officer Compensation of Key Employees other than the Executive Director is set by the Organization's Executive Director or the Key Employee's manager if the manager is not the Executive Director compensation data for functionally comparable positions at similar organizations is considered and decisions are contemporaneously documented

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The Organization's Form 990 for the past three years, excluding Schedule B, is available on the Organization's website Schedule B of the Form 990 is available upon request The Organization's Form 990 for the past two years is also available on the Guidestar website The Organization received its original exemption determination under the predecessor of Section 501(C)(4) of the Internal Revenue Code in 1928, at which time the FOrM 1024 did not exist The Organization's conflict of interest policy and its financial statements for the prior three years are available on its website The Organization's governing documents are available upon request or through the District of Columbia Office of the Secretary, Department of Consumer and Regulatory Affairs

Identifier	Return Reference	Explanation
FORM 990, PART IV, LINE 12	REASON FOR 'NO' ANSWER	ALTHOUGH THE ORGANIZATION DOES NOT RECEIVE STAND ALONE GAAP FINANCIAL STATEMENTS, IT DOES RECEIVE, ON AN ANNUAL BASIS FROM INDEPENDENT AUDITORS, CONSOLIDATED ENTITY GAAP FINANCIAL STATEMENTS FOR IT

Identifier	Return Reference	Explanation
Form 990 Page 1 Box B		the return was amended because the audited financial statements were finalized and the following parts were amended Part IX, Part X and Schedule D Part V

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

▶ Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

Name of the organization
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number
13-3871360

Part I

Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations

(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
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC 125 broad street 18th floor new york, NY10004 13-6213516	preservation AND PROMOTION of civil rghts and liberties	NY	170(b)(1)(a)(vi)	501(c)(3)	N/A

Part III

Identification of Related Organizations Taxable as a Partnership

(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, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproporionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

(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

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.

[illegible]