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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

Please use IRS label or print or type. See Specific Instructions.

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 country, and ZIP + 4
NEW YORK, NY 10004

D Employer identification number
13-6213516

E Telephone number
(212) 549-2500

G Gross receipts $ 116,373,733

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) (3) ◀ (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 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 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 employees (Part V, line 2a)	5	352
6	Total number of volunteers (estimate if necessary)	6	56
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	112,799
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	76,362,326	62,247,393
	9	Program service revenue (Part VIII, line 2g)	2,233,355	1,805,989
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,862,710	7,500,706
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,590,719	1,569,442
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	96,049,110	73,123,530
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	75,000	5,904,956
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	27,201,124	32,272,633
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	510,895	565,511
	b	(Total fundraising expenses, Part IX, column (D), line 25 7,629,934)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	32,926,603	29,688,296
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	60,713,622	68,431,396
	19	Revenue less expenses Subtract line 18 from line 12	35,335,488	4,692,134

			Beginning of Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	335,204,623	262,965,009
	21	Total liabilities (Part X, line 26)	71,296,906	72,072,278
	22	Net assets or fund balances Subtract line 21 from line 20	263,907,717	190,892,731

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

Please Sign Here

****** 2009-12-15
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 ▶ ☐ | Preparer's PTIN (See Gen Inst)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶
RSM MCGLADREY INC
1185 AVENUE OF THE AMERICAS
NEW YORK, NY 100362602

EIN ▶

Phone no ▶ (212) 372-1000

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

Part III **Statement 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 $ 27,348,548 including grants of $ 1,472,712) (Revenue $ 1,805,989)

The ACLU's litigation program is the cornerstone if its civil liberties program The ACLU today is the nation's largest public interest law firm, 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 organization except the U S Department of Justice

4b (Code) (Expenses $ 18,811,667 including grants of $ 3,732,155) (Revenue $)

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 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, 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 $ 6,534,968 including grants of $ 692,300) (Revenue $)

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

(Code) (Expenses $ 467,064 including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses $ 53,162,247 *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)? *If "Yes," complete Schedule A*	1	Yes	
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? *If "Yes," complete Schedule C, Part I*	3		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
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? *If "Yes," complete Schedule C, Part III*	5		
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? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	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? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the 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 ? *If "Yes," complete Schedule F, Part 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? *If "Yes," complete Schedule F, Part II*	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? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17	Yes	
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	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? *If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part II*	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? *If "Yes," complete Schedule L, Part III*	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*	**28a**		No
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	**28b**		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*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
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*	**34**	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*	**35**		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*	**36**		No
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*	**37**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable*	1a	114			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	352			
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.*			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a	Yes	
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, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?*			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		No
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		No
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		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		No
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.

			Yes	No
1a	Enter the number of voting members of the governing body . . 1a 12			
b	Enter the number of voting members that are independent . . 1b 12			
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		No
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

			Yes	No
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 , FL , GA , IL , IN , KS , KY , LA , MA , MD , ME , MI , MN , MO , MS , NC , ND , NH , NJ , NY , OH , OK , OR , PA , RI , SC , TN , UT , WA , WI , WV , NM

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

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* 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 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position: Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Total							▶	2,519,885	830,031	611,433

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶39

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MESIROW FINANCIAL CONSULTING 666 THIRD AVENUE 21ST FLOOR NEW YORK, NY 10017	PROFESSIONAL SERVICES	865,057
ZERO CHAOS PO BOX 534305 ATLANTA, GA 30353	CONSULTANTS	715,633
NEVIN BENJAMIN MCKAY & BARTLETT LLP PO BOX 2772 BOISE, ID 83701	PROFESSIONAL SERVICES	644,430
NATIONAL ASSOCIATION OF CRIMINAL DEFENSE 1660 L STREET NW 12TH FLOOR WASHINGTON, DC 20036	PROFESSIONAL SERVICES	600,000
BELDEN RUSSONELLO & STEWART 1320 19TH STREET NM SUITE 700 WASHINGTON, DC 20036	PUBLIC EDUCATION	560,380

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 21

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	62,247,393				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total (Add lines 1a-1f)**		62,247,393			
Program Service Revenue			Business Code				
	2a	LEGAL EXP AWARDED,NET	900,099	1,805,989	1,805,989		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total. Add lines 2a-2f** . . . . $ 1,805,989					
	3	Investment income (including dividends, interest other similar amounts)		7,547,260			7,547,260
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		1,477,094		112,799	1,364,295
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	43,203,649				
	b	Less cost or other basis and sales expenses	43,250,203				
	c	Gain or (loss)	-46,554				
	d	Net gain or (loss)		-46,554			-46,554
Other Revenue	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	OTHER INCOME	900,099	92,348	92,348		
	b						
	c						
	d	All other revenue					
	e	**Total. Add lines 11a-11d** . . . . $ 92,348					
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		73,123,530	1,898,337	112,799	8,865,001

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	5,904,956	5,904,956		
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	974,466	840,472	76,787	57,207
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	24,608,177	21,224,426		1,444,648
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,077,702	833,758	117,025	126,919
9	Other employee benefits	3,752,222	2,902,885	407,444	441,893
10	Payroll taxes	1,860,066	1,439,029	201,980	219,057
11	Fees for services (non-employees)				
a	Management				
b	Legal	340,690	262,562	41,278	36,850
c	Accounting	187,500		187,500	
d	Lobbying	236,948	136,974		99,974
e	Professional fundraising *See Part IV, line 17* . .	565,511			565,511
f	Investment management fees				
g	Other	9,482,997	6,899,774	815,990	1,767,233
12	Advertising and promotion				
13	Office expenses	1,119,402	499,620	118,366	501,416
14	Information technology				
15	Royalties . .				
16	Occupancy	2,404,354	1,696,373	707,981	
17	Travel	1,963,512	1,642,051	159,438	162,023
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	1,078,863	1,039,315	1,174	38,374
20	Interest	878,731	529,781	348,950	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2,566,572	1,320,976	434,040	811,556
23	Insurance	266,768	92,807	119,733	54,228
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	SPECIAL AFFILIATE SUBSI	2,964,600	2,964,600		
b	OTHER EXPENSES	2,579,012	897,223	1,157,534	524,255
c	PUBLISHING & PRINTING	1,248,409	837,595	20,619	390,195
d	COMMUNICATIONS EXPENSE	922,406	320,900	414,002	187,504
e	TELEPHONE	763,610	388,280	200,289	175,041
f	All other expenses	683,922	487,890	169,982	26,050
25	**Total functional expenses.** Add lines 1 through 24f	68,431,396	53,162,247	7,639,215	7,629,934
26	**Joint Costs.** Check ☐ 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		2,233,687	1	15,690,031
	2	Savings and temporary cash investments		30,838,704	2	9,737,117
	3	Pledges and grants receivable, net		15,895,966	3	14,886,169
	4	Accounts receivable, net			4	
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L*			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L*			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		406,761	9	204,702
	10a	Land, buildings, and equipment cost basis	10a 51,408,082			
	b	Less accumulated depreciation *Complete Part VI of Schedule D*	10b 14,134,631	35,326,408	10c	37,273,451
	11	Investments—publicly traded securities		244,673,402	11	180,754,019
	12	Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D*			12	
	13	Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D*			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11 *Complete Part IX of Schedule D*		5,829,695	15	4,419,520
	16	**Total assets.** *Add lines 1 through 15 (must equal line 34)*		335,204,623	16	262,965,009
Liabilities	17	Accounts payable and accrued expenses		3,360,701	17	1,722,597
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow account liability *Complete Part IV of Schedule D*			21	
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties		23,198,589	23	22,744,936
	24	Unsecured notes and loans payable			24	
	25	Other liabilities *Complete Part X of Schedule D*		44,737,616	25	47,604,745
	26	**Total liabilities.** *Add lines 17 through 25*		71,296,906	26	72,072,278
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		148,840,249	27	81,008,541
	28	Temporarily restricted net assets		76,963,918	28	71,459,258
	29	Permanently restricted net assets		38,103,550	29	38,424,932
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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		263,907,717	33	190,892,731
	34	Total liabilities and net assets/fund balances		335,204,623	34	262,965,009

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☑ accrual ☐ 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		

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Employer identification number
13-6213516

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

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)

3 ☐ A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii).** (Attach Schedule H)

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 organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **Section 509(a)(4).** (See instructions)

11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(See Instructions)**)	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	48,095,704	45,594,374	65,580,638	76,362,326	62,247,393	297,880,435
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add line 1-3	48,095,704	45,594,374	65,580,638	76,362,326	62,247,393	297,880,435
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						98,897,076
6 **Public Support** subtract line 5 from line 4						198,983,359

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	48,095,704	7,060,997	65,580,638	76,362,326	62,247,393	297,880,435
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,738,213	7,060,997	9,457,338	10,972,050	7,547,260	41,775,858
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-3,465	-44,964	-21,021	-1,544		-70,994
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	45,168				92,348	137,516
11 **Total Support** (Add lines 7 through 10)						339,722,815

12 Gross receipts from related activities, etc (See instructions) | 12 | 10,102,433

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

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) | 14 | 58 570 %

15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f | 15 | 48 970 %

16a **33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

18 **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2004	**(b)** 2005	**(c)** 2006	**(d)** 2007	**(e)** 2008	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total** Add lines 1-5						
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 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2004	**(b)** 2005	**(c)** 2006	**(d)** 2007	**(e)** 2008	**(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 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in 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 IV)						
13 **Total Support** (Add lines 9, 10c, 11 and 12)						

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

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	**15**	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	**16**	

Computation of Investment Income Percentage

17 Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f))	**17**	
18 Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h	**18**	

19a **33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Additional Data

Software ID:
Software Version:
EIN: 13-6213516
Name: AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Marc O Beem , director	1 00	X						0	0	0
Luz Buitrago , director	1 00	X						0	0	0
Milton Estes , director	1 00	X		X				0	0	0
Susan Herman President , director	1 00	X		X				0	0	0
Aundre Herron , director	1 00	X						0	0	0
M Calien Lewis , director	1 00	X						0	0	0
Roslyn Litman , director	1 00	X						0	0	0
Michael Pheneger , director	1 00	X						0	0	0
Robert B Remar Esq , director	1 00	X		X				0	0	0
Preetmohan Singh , director	1 00	X						0	0	0
Joseph Sweat , director	1 00	X						0	0	0
Gary Williams , director	1 00	X		X				0	0	0
Richard Zacks , director	1 00	X		X				0	0	0
nadine strossen , director	1 00	X		X				0	0	0
ANTHONY D ROMERO , Executive Director/CEO	35 00			X				0	365,701	20,684
ALMA MONTCLAIR , dir of admin/finance & a	35 00			X				0	260,949	98,191
TERENCE DOUGHERTY , IN-HOUSE GEN COunsel & A	35 00			X				0	203,381	15,401
STEVEN SHAPIRO , LEGAL DIRECTOR	35 00				X			273,879	0	42,208
DONNA MCKAY , DIR OF DEVELOPMENT	35 00				X			243,748	0	20,730
KAREN CURRY , DIR OF COMMUNICATIONS	35 00				X			236,268	0	60,137
GERI ROZANSKI , DIR OF AFFILIATE SUPPORT	35 00				X			212,441	0	41,352
DOROTHY M EHRLICH , Deputy EXECUTIVE DIRECTO	35 00				X			276,924	0	58,810
Geraldine ENGEL , DEPUTY DIRECTOR OF DEVEL	35 00				X			154,903	0	40,486
cAROLINE FREDERICKSON , DIRECTOR OF WASHINGTON L	35 00				X			220,674	0	28,908
GRAHAM A BOYD , PROJECT DIRECTOR	35 00					X		166,725	0	13,644
matthew albert coles , PROJECT DIRECTOR	35 00					X		195,181	0	36,984
lucas guttentag , project director	35 00					X		179,312	0	39,796
alvin moore , controller	35 00					X		196,088	0	35,826
ELIZABETH ALEXANDER , DIRECTOR OF RACIAL JUSTI	35 00					X		163,742	0	58,276

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; prisoner and people with disabilities.

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SCHEDULE C (Form 990 or 990-EZ)

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

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)
- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)
- 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," to Form 990, Part IV, Line 5 (Proxy Tax)
- Section 501(c)(4), (5), or (6) organizations complete Part III

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

Part I-A **To be completed by all organizations exempt under section 501(c) and section 527 organizations.** (See the instructions for Schedule C for details.)

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures $

3 Volunteer hours

Part I-B **To be completed by all organizations exempt under section 501(c)(3).** (See the instructions for Schedule C for details.)

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 in 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 **To be completed by all organizations exempt under section 501(c), except section 501(c)(3).** (See the instructions for Schedule C for details.)

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 internal funds contributed to other organizations for section 527 exempt funtion activities $

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ **Yes** ☐ **No**

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and 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 internal 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-

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

A Check ☐ if the filing organization belongs to an affiliated group
B Check ☐ if the filing organization checked box A and "limited control" provisions apply

	Limits on Lobbying Expenditures— **(The term "expenditures" means amounts paid or incurred.)**	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	190,741	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	580,688	
c	Total lobbying expenditures (add lines 1a and 1b)	771,429	
d	Other exempt purpose expenditures	52,390,818	
e	Total exempt purpose expenditures (add lines 1c and 1d)	53,162,247	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns—	1,000,000	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h	Subtract line 1g from line 1a Enter -0- if line g is more than line a	0	
i	Subtract line 1f from line 1c Enter -0- if line f is more than line c	0	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** Total
2a	Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b	Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c	Total lobbying expenditures	855,308	838,223	725,510	771,429	3,190,470
d	Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
e	Grassroots ceiling amount (150% of line d, column (e))					1,500,000
f	Grassroots lobbying expenditures	240,625	62,970	249,791	190,741	744,127

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines c through i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i	Other activities If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

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

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

1	Dues, assessments and similar amounts from members	1 $
2	Section 162(e) non-deductible lobbying and political expenditures ***(do not include amounts of political expenses for which the section 527(f) tax was paid).***	
a	Current Year	2a $
b	Carryover from last year	2b $
c	Total	2c $
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 $
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 $
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 $

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

Part IV Supplemental Information

Identifier	Return Reference	Explanation

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 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" 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? ☐ Yes ☐ No

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? ☐ Yes ☐ No

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)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

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? ☐ Yes ☐ No

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)? ☐ Yes ☐ No

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

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ 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	228,530,133				
b	Contributions	49,599,719				
c	Investment earnings or losses	-67,916,200				
d	Grants or scholarships					
e	Other expenditures for facilities and programs	-49,550,949				
f	Administrative expenses					
g	End of year balance	259,764,601				

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ 32 000 %

b Permanent endowment ▶ 24 000 %

c Term endowment ▶ 44 000 %

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

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

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		4,925,713		4,925,713
b Buildings		42,076,047	10,383,827	31,692,220
c Leasehold improvements				
d Equipment		4,406,322	3,750,804	655,518
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				37,273,451

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or cateory (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)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(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)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
SPLIT INTEREST LIABILITY	11,435,897
DUE TO AFFILIATE (ACLU - 501(C)(4))	8,565,627
BILL OF RIGHTS TRUST HELD FOR AFFILIATES	14,266,358
ACCRUED PENSION LIABILITY	8,389,392
DUE TO AFFILIATES	4,947,471
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	47,604,745

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

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 FOUNDATION IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE U S INTERNAL REVENUE CODE THE FOUNDATION 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

Part XIV Supplemental Information *(continued)*

Identifier	Return Reference	Explanation
		FIN 48 FINANCIAL STATEMENT FOOTNOTE THE FOUNDATION IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE U S INTERNAL REVENUE CODE THE FOUNDATION 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 FOUNDATION INC

Employer identification number
13-6213516

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**			
OMP			No	0	203,085	0
St John Associates			No	0	140,619	0
Telefund Inc			No	0	152,162	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

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

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 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less 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				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes ____ % No	Yes ____ % No	Yes ____ % No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary 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 ▶

			Yes	No
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 ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

			Yes	No
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: 13-6213516
Name: AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Form 990 Schedule G - Licensed States

Licensed States

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Employer identification number
13-6213516

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☐ Yes ☑ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to 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
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . . ▶ 45

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**
Other Information	Part IV	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

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 13-6213516
Name: AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code 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
ACLUF of Alabama207 Montgomery St Suite 910 Montogomery, AL 361043535	63-0883872	501(c)(3)	5,500				Affiliate Program
ACLUF of AlaskaPO Box 201844 Anchorage, AK 995201844	23-7113202	501(c)(3)	29,298				Affiliate Program
ACLUF of Arizona77 E Columbus Avenue Suite 205 Phoenix, AZ 85012	23-7238580	501(c)(3)	100,500				Affiliate Program
ACLUF of Arkansas904 West Second Street Suite 1 Little Rock, AR 72201	71-0473676	501(c)(3)	44,100				Affiliate Program
ACLUF of Delaware100 West 10th Street Suite 309 Wilmington, DE 19801	51-0220856	501(c)(3)	50,000				Affiliate Program
ACLUF of Eastern Missouri 454 Whittier St St Louis, MO 63108	43-6070952	501(c)(3)	222,846				Affiliate Program
ACLUF of Florida4500 Biscayne Boulevard Suite 340 Miami, FL 331373227	23-7137529	501(c)(3)	908,396				Affiliate Program
ACLUF of Georgia1900 The Exchange SE Building 400 Suite 425 Atlanta, GA 30339	23-7115937	501(c)(3)	65,125				Affiliate Program
ACLUF of Illinois180 North Michigan Avenue Suite 2300 Chicago, IL 606017401	36-2682569	501(c)(3)	45,663				Affiliate Program
ACLUF of Indiana1031 E Washington Street Indianapolis, IN 462023952	23-7398358	501(c)(3)	6,671				Affiliate Program

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code 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
ACLUF of Iowa505 5th Avenue Suite 901 Des Moines, IA 50309	42-1002093	501(c)(3)	9,656				Affiliate Program
ACLUF of Kansas & W Missouri3601 Main Street Kansas City, MO 64111	43-0926406	501(c)(3)	92,075				Affiliate Program
ACLUF of Kentucky315 Guthrie Street Suite 300 Louisville, KY 402023820	61-6058569	501(c)(3)	53,000				Affiliate Program
ACLUF of LouisianaPO Box 56157 New Orleans, LA 70156	72-0717944	501(c)(3)	133,000				Affiliate Program
MAINE CIVIL LIBERTIES UNION FOUNDATION 401 Cumberland Avenue Suite 105 Portland, ME 04101	01-0367357	501(c)(3)	49,000				Affiliate Program
ACLUF of Maryland3600 Clipper Mill Road Suite 350 Baltimore, MD 21211	23-7209538	501(c)(3)	22,507				Affiliate Program
ACLUF of Massachusetts 211 Congress Street Boston, MA 02110	23-7312949	501(c)(3)	573,925				Affiliate Program
ACLUF of Michigan2966 Woodward Avenue Detroit, MI 482011324	23-7243421	501(c)(3)	323,181				Affiliate Program
ACLUF of MississippiPO Box 2242 Jackson, MS 39225	64-0694013	501(c)(3)	410,691				Affiliate Program
ACLUF of MontanaPO Box 1317 Helena, MT 59624	81-0445339	501(c)(3)	392,013				Affiliate Program

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code 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
ACLUF of Nebraska941 O Street Suite 706 Lincoln, NE 68508	23-7259984	501(c)(3)	23,500				Affiliate Program
ACLUF of Nevada732 South Sixth Street Suite 200A Las Vegas, NV 89101	88-0217086	501(c)(3)	65,865				Affiliate Program
ACLUF of New Hampshire 18 Low Avenue Concord, NH 03301	02-0347237	501(c)(3)	62,000				Affiliate Program
ACLUF of New Jersey89 Market Street 7th Floor Newark, NJ 07102	22-2010593	501(c)(3)	83,275				Affiliate Program
ACLUF of New Mexico 1410 Coal SW PO Box 566 Albuquerque, NM 87103	85-0275276	501(c)(3)	297,361				Affiliate Program
NEW YORK CIVIL LIBERTIES UNION FOUNDATION125 Broad Street New York, NY 10004	13-6167267	501(c)(3)	77,300				Affiliate Program
ACLUF of North Carolina PO Box 28004 Raleigh, NC 27611	56-1019644	501(c)(3)	51,000				Affiliate Program
ACLUF of Northern California39 Drumm Street San Francisco, CA 94111	94-0279770	501(c)(3)	152,321				Affiliate Program
ACLUF of Ohio4506 Chester Avenue Cleveland, OH 44103	23-7137105	501(c)(3)	39,365				Affiliate Program
ACLUF of Oklahoma3000 Paseo Drive Oklahoma City, OK 73103	73-1003205	501(c)(3)	10,000				Affiliate Program

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code 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
ACLUF of Oregon620 SW Fifth Avenue Suite 910 Portland, OR 97204	23-7048829	501(c)(3)	59,366				Affiliate Program
ACLUF of Pennsylvania PO Box 40008 Philadelphia, PA 19106	23-1742013	501(c)(3)	102,475				Affiliate Program
ACLUF of Southern California1313 W 8th Street Suite 200 Los Angeles, CA 900174441	95-2673361	501(c)(3)	137,202				Affiliate Program
ACLUF of Tennessee PO Box 120160 Nashville, TN 37212	62-0988329	501(c)(3)	148,320				Affiliate Program
ACLUF of Texas611 South Congress Avenue Suite 320 Austin, TX 78704	76-0343171	501(c)(3)	503,603				Affiliate Program
ACLUF of The National Capital Area1400 20th Street NW Suite 119 Washington, DC 20036	52-6070446	501(c)(3)	14,153				Affiliate Program
ACLUF of Utah355 N300 W Suite 1 Salt Lake City, UT 841031215	87-0439810	501(c)(3)	25,000				Affiliate Program
ACLUF of Vermont137 Elm St Montpelier, VT 05602	23-7123046	501(c)(3)	5,000				Affiliate Program
ACLUF of Virginia530 East Main St Suite 310 Richmond, VA 23219	52-1283242	501(c)(3)	10,625				Affiliate Program
ACLUF of Washington705 Second Avenue Suite 300 3rd Floor Seattle, WA 98104	23-7076867	501(c)(3)	402,864				Affiliate Program

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code 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
ACLUF of West Virginia PO Box 3952 Charleston, WV 25339	55-0681531	501(c)(3)	40,500				Affiliate Program
ACLUF of Wisconsin207 East Buffalo St Suite 325 Milwaukee, WI 53202	23-7052345	501(c)(3)	43,750				Affiliate Program
Miscellaneous		501(c)(3)	9,609				Affiliate Program

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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	Employer identification number
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC	13-6213516

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☑ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
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 ☑ Compensation committee ☑ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
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 accured 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 D ROMERO	(i)							
	(ii)	349,781		15,920	8,831	11,853	386,385	
ALMA MONTCLAIR	(i)							
	(ii)	238,458		22,491	79,661	18,530	359,140	
TERENCE DOUGHERTY	(i)							
	(ii)	203,138		243	5,956	9,445	218,782	
STEVEN SHAPIRO	(i)	272,073		1,806	23,655	18,553	316,087	
	(ii)							
DONNA MCKAY	(i)	243,328		420	10,956	9,774	264,478	
	(ii)							
KAREN CURRY	(i)	225,095		11,173	30,770	29,367	296,405	
	(ii)							
GERI ROZANSKI	(i)	210,635		1,806	22,977	18,375	253,793	
	(ii)							
DOROTHY M EHRLICH	(i)	275,118		1,806	28,911	29,899	335,734	
	(ii)							
Geraldine ENGEL	(i)	138,650		16,253	11,378	29,108	195,389	
	(ii)							
cAROLINE FREDERICKSON	(i)	220,254		420	10,487	18,421	249,582	
	(ii)							
GRAHAM A BOYD	(i)	166,508		217	6,822	6,822	180,369	
	(ii)							
matthew albert coles	(i)	195,331		-150	18,492	18,492	232,165	
	(ii)							
lucas guttentag	(i)	179,762		-450	19,898	19,898	219,108	
	(ii)							
alvin moore	(i)	111,858		84,230	17,913	17,913	231,914	
	(ii)							
ELIZABETH ALEXANDER	(i)	162,291		1,451	29,138	29,138	222,018	
	(ii)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

See Additional Data Table

Identifier	Return Reference	Explanation
	Part I, Line 4a	Information on File (questions 4a and 4b)

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 13-6213516
Name: AMERICAN CIVIL LIBERTIES UNION FOUNDATION 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 D ROMERO	(i) (ii)	349,781		15,920	8,831	11,853	386,385	
ALMA MONTCLAIR	(i) (ii)	238,458		22,491	79,661	18,530	359,140	
TERENCE DOUGHERTY	(i) (ii)	203,138		243	5,956	9,445	218,782	
STEVEN SHAPIRO	(i) (ii)	272,073		1,806	23,655	18,553	316,087	
DONNA MCKAY	(i) (ii)	243,328		420	10,956	9,774	264,478	
KAREN CURRY	(i) (ii)	225,095		11,173	30,770	29,367	296,405	
GERI ROZANSKI	(i) (ii)	210,635		1,806	22,977	18,375	253,793	
DOROTHY M EHRLICH	(i) (ii)	275,118		1,806	28,911	29,899	335,734	
Geraldine ENGEL	(i) (ii)	138,650		16,253	11,378	29,108	195,389	
cAROLINE FREDERICKSON	(i) (ii)	220,254		420	10,487	18,421	249,582	
GRAHAM A BOYD	(i) (ii)	166,508		217	6,822	6,822	180,369	
matthew albert coles	(i) (ii)	195,331		-150	18,492	18,492	232,165	
lucas guttentag	(i) (ii)	179,762		-450	19,898	19,898	219,108	
alvin moore	(i) (ii)	111,858		84,230	17,913	17,913	231,914	
ELIZABETH ALEXANDER	(i) (ii)	162,291		1,451	29,138	29,138	222,018	

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 4a	Information on File (questions 4a and 4b)

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Employer identification number
13-6213516

Part I Bond Issues *(Required for 2008)*

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased Yes	(g) Defeased No	(h) On Behalf of Issuer Yes	(h) On Behalf of Issuer No
A	NYCIDA (NYC Industrial Development Agency	13-2906040	64971c3v4	01-05-2005	20,000,000	see schedule O for details		X		X

Part II Proceeds *(Optional for 2008)*

		A	B	C	D	E
1	Total Proceeds of Issue					
2	Gross Proceeds in Reserve Funds					
3	Proceeds in Refunding or Defeasance Escrows					
4	Other Unspent Proceeds					
5	Issuance Costs from Proceeds					
6	Working Capital Expenditures from Proceeds					
7	Capital Expenditures from Proceeds					
8	Year of Substantial Completion					

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No	E Yes	E No
9	Were the bonds issued as part of a current refunding issue?										
10	Were the bonds issued as part of an advance refunding issue?										
11	Has the final allocation of proceeds been made?										
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use *(Optional for 2008)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No	E Yes	E No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2	Are there any lease arrangements with respect to the financed property which may result in private business use?										

Part III Private Business Use *(Continued)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b	Are there any research agreements with respect to the financed property which may result in private business use?										
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV Arbitrage *(Optional for 2008)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed wth respect to the bond issue?										
2	Is the bond issue a variable rate issue?										
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?										
6	Did the bond issue qualify for an exception to rebate?										

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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 FOUNDATION INC

Employer identification number
13-6213516

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		ACLU Foundation is a membership organization Its members are the board directors of the American Civil Liberties Union In their capacity as members of ACLU Foundation, they elect the board directors of ACLU Foundation and have the authority to amend the Organization's bylaws

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		ACLU Foundation is a membership organization Its members are the board directors of the American Civil Liberties Union In their capacity as members of ACLU Foundation, they elect the board directors of ACLU Foundation and have the authority to amend the Organization's bylaws

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		Under New York law, the Organization's members have 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

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 disclosure 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 staff member, 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 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 Board of the Organization reviews the Executive Director's compensation No member of the Board has a conflict of interest with respect to the compensation arrangement the Board or a subcommittee thereof periodically reviews comparable compensation data for other executive directors at similarly situated organizations The Board contemporaneously documents and records in its minutes its deliberations and decisions No ACLU Foundation 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 and the Organization's Form 990-T is available upon request The Organization's Form 990, for the past two years, is also available on the guidestar website The Organization received a Section 501 (c)(3) determination letter in March, 1967 at which time the Form 1023 did not exist The Organization's conflict of interest policy and financial statements for the prior three years are available on the organization's website The Organization's governing documents are available upon request or through the New York Office of the Secretary of State

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

Identifier	Return Reference	Explanation
schedule k form 990 part I line a column f	Explanation for description of purpose	(1) pay portion of the costs of purchasing 19th floor, and proportional common interest in 17th, 18th and 19th floor 125 Broad street, New york, New York (2) refunding 1997 bonds (3) cost of Issuance

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC

Employer identification number
13-6213516

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
915 15th street llc 915 15th street NW washington, DC 20005 13-6213516	real estate company	DC	1,202,490	9,559,341	N/A

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 rights and LIBERTIES UNION INC 125 BROAD STREET 18TH FLOOR NEW YORK, NY10004 13-3871360	preservation AND PROMOTION of civil liberties	DC	501(c)(4)		N/A
rbso inc 125 BROAD STREET 18TH FLOOR NEW YORK, NE10004 04-3730759	sUPPORTING ORGANIZATION	DE	501(a)(3)	11	

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) Disproprtionate 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

Part V Transactions with Related Organizations

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

			Yes	No
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**		No
b	Gift, grant, or capital contribution to other organization(s)	**1b**		No
c	Gift, grant, or capital contribution from other organization(s)	**1c**		No
d	Loans or loan guarantees to or for other organization(s)	**1d**		No
e	Loans or loan guarantees by other organization(s)	**1e**		No
f	Sale of assets to other organization(s)	**1f**		No
g	Purchase of assets from other organization(s)	**1g**		No
h	Exchange of assets	**1h**		No
i	Lease of facilities, equipment, or other assets to other organization(s)	**1i**		No
j	Lease of facilities, equipment, or other assets from other organization(s)	**1j**		No
k	Performance of services or membership or fundraising solicitations for other organization(s)	**1k**		No
l	Performance of services or membership or fundraising solicitations by other organization(s)	**1l**		No
m	Sharing of facilities, equipment, mailing lists, or other assets	**1m**	Yes	
n	Sharing of paid employees	**1n**	Yes	
o	Reimbursement paid to other organization for expenses	**1o**		No
p	Reimbursement paid by other organization for expenses	**1p**		No
q	Other transfer of cash or property to other organization(s)	**1q**		No
r	Other transfer of cash or property from other organization(s)	**1r**		No

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 other organization(s)	**(B)** Transaction type(a-r)	**(C)** Amount Involved
(1)	american civil liberties union	M	0
(2)	american civil liberties union	N	0
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership**

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) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No