

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Inspection

Department of the Treasury Internal Revenue Service

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

A F	or the	e 2023 calendar year, or tax year beginning AF	PR 1, 2023 and	lending M	AR 31, 2	024				
	Check if opplicable	C Name of organization			D Emple	oyer identific	cation number			
	Addres	aclu foundation of Massachusetts,	INC.							
F	Name change	B			4	7-3686152				
	Initial return	Number and street (or P.O. box if mail is not del	livered to street address)	Room/suite	E Telephone number					
Ξ	 □Final □return/	1 CENTER PLAZA	850	617-482-3170						
	termin- ated		ZIP or foreign postal code	•	<b>G</b> Gross re	eceipts \$	6,301,159.			
	Ameno return	BOSTON, MA 02108			H(a) Is th	nis a group re	eturn			
	Application	F Name and address of principal officer: CAROL	ROSE		for s	subordinates? Yes X No				
	pendin	SAME AS C ABOVE			H(b) Are a	II subordinates in	cluded? Yes No			
]	ax-exe	empt status: X 501(c)(3) 501(c) ( )	(insert no.) 4947(a)(1)	or 527	If "N	lo," attach a	list. See instructions			
	<b>Nebsit</b>					up exemptio	n number			
			sociation Other	<b>L</b> Year	of formation	n: 2015 <b>N</b>				
Pa	art I	Summary								
ø	1	Briefly describe the organization's mission or most			OF MA	WAS				
anc		ESTABLISHED TO DEFEND FREEDOMS GUARAN								
ern	2	Check this box if the organization discor	1 1							
Š	3	Number of voting members of the governing body	3	13						
8	4	Number of independent voting members of the gov		67						
ties	5	Total number of individuals employed in calendar y			50					
Activities & Governance	7.	Total number of volunteers (estimate if necessary) Total unrelated business revenue from Part VIII, col					0.			
A	l 'a	Net unrelated business taxable income from Form					0.			
		Net difference business taxable moome from Form	550 1, 1 dr 1, iii 10 11		Prior `		Current Year			
Revenue	8	Contributions and grants (Part VIII, line 1h)				,792,075.	3,970,327.			
		D ' /D ' / //// /' O /				402,572.	388,424.			
š		Investment income (Part VIII, column (A), lines 3, 4,			466,123.		601,192.			
æ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c,				371,795.	420,573.			
		Total revenue - add lines 8 through 11 (must equal			10	,032,565.	5,380,516.			
		Grants and similar amounts paid (Part IX, column (				0.	0.			
		Benefits paid to or for members (Part IX, column (A		0.	0.					
ģ	15	Salaries, other compensation, employee benefits (F		4	,374,221.	4,869,517.				
Expenses	16a	Professional fundraising fees (Part IX, column (A), li	ne 11e)			0.	0.			
xbe	b	Total fundraising expenses (Part IX, column (D), line		370.						
Ш	''	Other expenses (Part IX, column (A), lines 11a-11d,				,470,577.	1,509,553.			
		Total expenses. Add lines 13-17 (must equal Part I)				,844,798.	6,379,070.			
		Revenue less expenses. Subtract line 18 from line	12			,187,767.	-998,554.			
t Assets or				Re		Current Year	End of Year			
Sset	20				28	,597,681.	30,503,828.			
in ⊆					28	480,960. ,116,721.	439,600. 30,064,228.			
	22 art II	Net assets or fund balances. Subtract line 21 from Signature Block	line 20		20	,110,721.	30,004,220.			
		Ities of perjury, I declare that I have examined this return,	including accompanying schedule	e and etateme	nte and to	the heet of my	knowledge and helief it is			
		t, and complete. Declaration of preparer (other than office				-	Kilowicago alla bolici, it is			
	, 001100	g and completel Bookaration of proparor (exter than office	ny io bacca on an information of it	mon proparor	Thub drift fund	mougoi				
Sign		Signature of officer				Date				
Her		CAROL ROSE, EXECUTIVE DIRECTOR								
	_	Type or print name and title								
		Print/Type preparer's name	Preparer's signature	] [	Date	Check	PTIN			
aid	ı	SANDY ROSS	2/09/24	if self-employ	P01399337					
rep	arer	Firm's name KAHN, LITWIN, RENZA & CO.	, LTD.		F		05-0409384			
Jse	Only	Firm's address 951 NORTH MAIN STREET								
		PROVIDENCE, RI 02904			<u>F</u>	hone no.401	-274-2001			
Maν	the IF	RS discuss this return with the preparer shown above	ve? See instructions				X Yes No			

Pai	rt III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	Х
1	Briefly describe the organization's mission: ACLU FOUNDATION OF MA WAS ESTABLISHED TO DEFEND FREEDOMS GUARANTEED IN	
	THE CONSTITUTION AND BILL OF RIGHTS THROUGH PUBLIC EDUCATION AND	
	LITIGATION.	
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 X 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 X No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by	expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total ex	penses, and
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$5,020,194. including grants of \$) (Revenue \$)	399,991.
	THE ORGANIZATION PROVIDES LEGAL SUPPORT AND ASSISTANCE BY PROVIDING	
	ASSISTANCE AND REPRESENTATION TO INDIVIDUALS AND ORGANIZATIONS IN	
	SELECTED CASES IN ORDER TO ADVANCE CIVIL LIBERTIES AND RIGHTS. THE	
	FIELD AND EDUCATION PROGRAM CARRIED OUT BY THE ORGANIZATION SEEKS TO	
	ENGAGE THE PUBLIC AND INCREASE UNDERSTANDING AND COMMITMENT TO CIVIL	
	LIBERTIES AND RIGHTS.	
	-THE ACLU FOUNDATION OF MA HELPED TRAIN OVER 150 ATTORNEYS	
	PARTICIPATING IN THE ABORTION LEGAL HOTLINE, A FREE AND CONFIDENTIAL	
	RESOURCE FOR MASSACHUSETTS-BASED PROVIDERS, HELPERS, AND PATIENTS.	
	-THE ACLU FOUNDATION OF MA LAUNCHED THE "FREE EXPRESSION PROJECT" TO	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$ ) (Revenue \$	)
 4е	Total program service expenses 5,020,194.	
	·	C 990 (0000)

### 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	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
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		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		<u> </u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		х	
	Part VI	11a	Λ	
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	11b	х	
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	110	**	
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ь	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	110		
ď	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			,
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u>x</u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> </u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			7.7
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			v
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	,,	х	
10	1c and 8a? If "Yes," complete Schedule G, Part II  Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	18	41	
19		40		х
20-	complete Schedule G, Part III	19 20a		x
20a	ISBN 11-15-00-15-11-11-11-11-11-11-11-11-11-11-11-11-	20a 20b		<u> </u>
21	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21		х
	C			

332003 12-21-23

Form 990 (2023)

Part IV | Checklist of Required Schedules (continued)

	· (sontinuss)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		103	110
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	х	
94 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
<u> Z</u> TU	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
·	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
Lou	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		х
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
		25b		х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
_5	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
20	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
u	"Yes," complete Schedule L, Part IV	28a		х
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
Ŭ	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	<u> </u>		
<u> </u>	Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
٠.	Part V, line 1	34	х	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	х	
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
-	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	х	
36	Section 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		х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	х	
Pa				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
22000	1 10 01 02	Eorm	990	いしつご

Form 990 (2023)

ACLU FOUNDATION OF MASSACHUSETTS, INC.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	. Isonamas)								
0-	Enter the number of employees reported on Form W.2. Transmittel of Wage and Tay Statements		Yes	No					
za	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  67								
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х						
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		х					
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b							
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	0.0							
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?								
b	If "Yes," enter the name of the foreign country	4a							
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).								
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х					
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х					
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c							
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit								
	any contributions that were not tax deductible as charitable contributions?	6a		Х					
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).								
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Х						
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Х						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required								
	to file Form 8282?	7с		Х					
d	If "Yes," indicate the number of Forms 8282 filed during the year								
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х					
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g							
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h							
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the								
9	sponsoring organization have excess business holdings at any time during the year?  Sponsoring organizations maintaining donor advised funds.	8							
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a							
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b							
10	Section 501(c)(7) organizations. Enter:	U.D							
а	Initiation fees and capital contributions included on Part VIII, line 12								
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:								
а	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.)								
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								
13	Section 501(c)(29) qualified nonprofit health insurance issuers.								
а	Is the organization licensed to issue qualified health plans in more than one state?	13a							
	Note: See the instructions for additional information the organization must report on Schedule O.								
b	Enter the amount of reserves the organization is required to maintain by the states in which the								
	organization is licensed to issue qualified health plans								
C	Enter the amount of reserves on hand	44		х					
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Α					
15	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b							
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	15		х					
	excess parachute payment(s) during the year?  If "Yes," see the instructions and file Form 4720, Schedule N.	เอ							
16		16		х					
10	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?  If "Yes," complete Form 4720, Schedule O.	10							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities								
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17							
	If "Yes," complete Form 6069.								
_									

332005 12-21-23

47-3686152 Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

						A				
Sec	tion A. Governing Body and Management									
		1	1		Yes	No				
1a	Enter the number of voting members of the governing body at the end of the tax year	<u>1a</u>	13	4.						
	If there are material differences in voting rights among members of the governing body, or if the governing									
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.									
b	Enter the number of voting members included on line 1a, above, who are independent	1b	13							
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with	anv other							
_	officer, director, trustee, or key employee?									
3	Did the organization delegate control over management duties customarily performed by or under the			2						
3	of afficient diseases to the second s									
_	of officers, directors, trustees, or key employees to a management company or other person?									
4	Did the organization make any significant changes to its governing documents since the prior Form 9		is filed?	4	$\vdash$	X				
5	Did the organization become aware during the year of a significant diversion of the organization's ass			5		X				
6	Did the organization have members or stockholders?			6	<u> </u>	<u> </u>				
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point	one or							
	more members of the governing body?			7a		Х				
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	ockho	olders, or		1	1				
	persons other than the governing body?			7b		Х				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea									
	The governing body?	-	-	8a	х					
b	Each committee with authority to act on behalf of the governing body?			8b	х					
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read									
3	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		l x				
Sec				9						
<u> </u>	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)		Yes					
40-	Did the exercise have lead should be have been as efflicted.			40-	res	No X				
	Did the organization have local chapters, branches, or affiliates?			10a		<del>                                     </del>				
D	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,									
				10b 11a	х	_				
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?									
b										
12a	a Did the organization have a written conflict of interest policy? If "No," go to line 13									
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	to cor	iflicts?	12b	Х	<u> </u>				
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If " $\gamma$	es," c	lescribe							
	on Schedule O how this was done			12c	X					
13	Did the organization have a written whistleblower policy?			13	Х					
14	Did the organization have a written document retention and destruction policy?			14	Х					
15	Did the process for determining compensation of the following persons include a review and approval	l by in	dependent							
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?									
а	The organization's CEO, Executive Director, or top management official			15a	х					
	Other officers or key employees of the organization			15b	Х					
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.									
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	nent v	vith a							
	taxable entity during the year?			16a		х				
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat									
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	-								
	exempt status with respect to such arrangements?			16b						
Sec	tion C. Disclosure			100						
17	List the states with which a copy of this Form 990 is required to be filed MA									
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an		T (section 501(c)(3)	e only)	availal	ble				
.5	for public inspection. Indicate how you made these available. Check all that apply.	550	, (300011011 00 1(0)(0)	o orny)	avana	010				
			-LL C)							
40	Own website X Another's website X Upon request Other (explain		•	-1 e:	-1-1					
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	TITIICT	or interest policy, an	tinan	cial					
	statements available to the public during the tax year.									
20	State the name, address, and telephone number of the person who possesses the organization's boo	ks an	d records							
	SHIRLEY LAI - 617-482-3170									
	1 CENTER PLAZA, BOSTON, MA 02108									

Page 7

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- · List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- · List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					n an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Ĺ	from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) CAROL ROSE	24.00									
EXECUTIVE DIRECTOR	16.00			Х				1.11		TI TOK
(2) SHIRLEY LAI	30.00									
DIRECTOR OF FINANCE	10.00			Х				2.5. 1.0.	100 _ 0	
(3) KAFI HARRINGTON	30.00									
CHIEF OPERATIONS AND TALENT OFFICER	10.00	_	_			х	_			A 17-
(4) JOHN WARD	26.00					l <u>.</u> .				
CHIEF COMMUNICATIONS & MAR	14.00	_	-	_		х	_			
(5) WHITNEY TAYLOR	30.00	ł				,				
POLITICAL DIRECTOR (6) RUTH BOURQUIN	10.00					Х			0-0-	
(6) RUTH BOURQUIN SENIOR MANAGING ATTORNEY	40.00					x				
(7) JESSIE ROSSMAN	25,00					^			-	
LEGAL DIRECTOR	15.00				x			1 417		
(8) KIRSTEN MAYER	39.50	$\vdash$	-	_	^	$\vdash$	$\vdash$			
INTERIM LEGAL DIRECTOR	0.50	1			x					
(9) BIANCA WARD	32.00	$\vdash$			<u> </u>	$\vdash$	$\vdash$			
CHIEF DEVELOPMENT OFFICER	8.00	ł				x		86.893	1.2.1	- 100
(10) STEPHEN KAY	1.00					-				
CHAIR (AS OF 6/23)		x		x				0.	0.	0.
(11) APRIL EVANS	1.00	-								-
CHAIR ELECT (AS OF 6/23)		x		x				0.	0.	0.
(12) STEPHEN HALL	0.50				П				-	-
TREASURER (AS OF 6/23)	0.50	x		x				0.	0.	0.
(13) MARTIN FANTOZZI	0.50	П			Г	Т				
CLERK		х		х				0.	0.	0.
(14) KEVIN PRUSSIA	0.50		2 5				2 5			
DIRECTOR	0.50	х						0.	0.	0.
(15) MARTIN MURPHY	0.50									
DIRECTOR		х						0.	0.	0.
(16) SUSAN WHITEHEAD	0.50									
DIRECTOR		х						0.	0.	0.
(17) NORMA SHAPIRO	0.50									
DIRECTOR (TO 6/23)		х						0.	0.	0.
										- 000 (2222)

Form **990** (2023) 332007 12-21-23

TOTTI COO (ECEO)	INDATION OF MASS	ACH	USE	rrs	, I	NC.			47-368615	Page <b>o</b>
Part VII   Section A. Officers, Directors	s, Trustees, Key Emp	oloy	ees,	anc	l Hig	ghes	t C	ompensated Employee	s (continued)	
<b>(A)</b> Name and title	(B) Average hours per week (list any hours for related organizations below line)	tee or director go og .	not ch , unles cer an eestant lauoitntitsul	Pos neck i ss per	rson i irecto	than o	an tee)	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) CHARU VERMA	0.50									
DIRECTOR (TO 6/23)		Х						0.	0.	0.
(19) NAOMI ABERLY	0.50									
DIRECTOR (TO 6/23)		Х						0.	0.	0.
(20) STEPHEN CHAN	0.50									
DIRECTOR (TO 6/23)		Х						0.	0.	0.
(21) SUMA NAIR	0.50									
DIRECTOR (AS OF 6/23)		Х						0.	0.	0.
(22) MARIA MANNING	0.50									
DIRECTOR		Х	Ш					0.	0.	0.
(23) LAEL CHESTER	0.50									
DIRECTOR (AS OF 3/24)		Х						0.	0.	0.
(24) ELLEN FISHER	0.50									
DIRECTOR (AS OF 6/23)		Х						0.	0.	0.
(25) ROBERT M. THOMAS JR.	0.50									
DIRECTOR (TO 6/23)		Х						0.	0.	0.
(26) JOCELYN SARGENT	0.50									
DIRECTOR		Х						0.	0.	0.
1b Subtotal								1,314,287.	399,285.	423,833.
c Total from continuation sheets to F								0.	0.	0.
d Total (add lines 1b and 1c)			<u></u>			<u></u> .		1,314,287.	399,285.	423,833.
2 Total number of individuals (including								coived more than \$100	000 of roportable	•

compensation from the organization

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

#### **Section B. Independent Contractors**

Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address NONE	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those list		

SEE PART VII, SECTION A CONTINUATION SHEETS

\$100,000 of compensation from the organization

Form 990 ACLU FOUNDAT		47-3686152									
Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)											
(A) Name and title	<b>(B)</b> Average hours	(cl		Pos	ition		ly)	( <b>D)</b> Reportable compensation	(E) Reportable compensation	<b>(F)</b> Estimated amount of	
	per week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations	
(27) CHARLOTTE STREAT	0.50										
DIRECTOR	0.50	Х			_			0.	0.	0.	
Total to Part VII, Section A, line 1c											

47-3686152

Form 990 (2023) ACLU FOUNDARY FORM STATEMENT OF Revenue

			Check if Schedule O contains a re	sponse o	or note to any lin	e in this Part VIII			
			STROKTI SOTISCALO S COTICATIO A TO	ороноо	or rioto to uny iii	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenue excluded
							function revenue	business revenue	from tax under sections 512 - 514
$\overline{}$				1					SECTIONS 212 - 214
Contributions, Gifts, Grants and Other Similar Amounts	1			1a					
Ē				1b					
S, H		С	Fundraising events	1c	98,175.				
ξã		d	Related organizations	1d					
S, I		е	Government grants (contributions)	1e					
<u>e</u> si		f	All other contributions, gifts, grants, and						
E E				1f	3,872,152.				
草草		a	***	1g \$	619,916.				
츳		•	Total. Add lines 1a-1f	-31+	·	3,970,327.			
<u> </u>		<u>''</u>	Total / Nac III/oc Tu II		Business Code				
	_	_	LEGAL AWARDS		541100	388,424.	388,424.		
<u>ğ</u>			HIGHE MANUEL		341100	500,424.	300,424.		
e ez		b							
Sol		С							
e Z		d							
Program Service Revenue		е							
ھ		f	All other program service revenue $\dots$						
		g	Total. Add lines 2a-2f			388,424.			
	3		Investment income (including dividend	ds, intere	st, and				
						604,899.			604,899.
	4		Income from investment of tax-exemp	t bond p	roceeds				
	5		Royalties	•					
	Ŭ			Real	(ii) Personal				
	6	_	<u> </u>		()				
			Less: rental expenses 6b						
			Rental income or (loss) 6c						
			Net rental income or (loss)		(2) Other				
	7	а		curities	(ii) Other				
			assets other than inventory 7a 48	5,727.					
		b	Less: cost or other basis						
ne l				9,434.					
Revenue		С	Gain or (loss)	3,707.					
æ			Net gain or (loss)	<u></u>		-3,707.			-3,707.
þer	8	а	Gross income from fundraising events (no	t					
₹			including \$ 98,175.	of					
			contributions reported on line 1c). See	,					
			Part IV, line 18		840,215.				
		h	Less: direct expenses		431,209.				
			Net income or (loss) from fundraising		,	409,006.			409,006.
			Gross income from gaming activities.						
	3	a	Part IV, line 19						
		_							
			Less: direct expenses						
			Net income or (loss) from gaming acti	rities					
	10	а	Gross sales of inventory, less returns						
			and allowances						
		b	Less: cost of goods sold	10b					
$\Box$		С	Net income or (loss) from sales of inve	ntory					
,,					Business Code				
ä "	11	а	OTHER INCOME		900099	11,567.	11,567.		
Miscellaneous Revenue		b							
ele Ke		С							
<u>88</u>			All other revenue						
Σ			Total. Add lines 11a-11d			11,567.			
	12		Total revenue. See instructions			5,380,516.	399,991.	0.	1,010,198.
_									

2023.05010 ACLU FOUNDATION OF MASSAC 29050.11

#### 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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service	(C) Management and	( <b>D)</b> Fundraising
Grants and other assistance to domestic organizations		expenses	general expenses	expenses
and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic				
individuals. See Part IV, line 22				
3 Grants and other assistance to foreign				
organizations, foreign governments, and foreign				
individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors,				
trustees, and key employees	925,567.	565,109.	302,981.	57,477
6 Compensation not included above to disqualified				
persons (as defined under section 4958(f)(1)) and				
persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,966,208.	2,476,862.	128,002.	361,344
8 Pension plan accruals and contributions (include				
section 401(k) and 403(b) employer contributions)	39,450.	39,450.		
9 Other employee benefits	647,010.	550,030.	34,974.	62,006
10 Payroll taxes	291,282.	232,928.	26,761.	31,593
11 Fees for services (nonemployees):				
a Management				
<b>b</b> Legal	18,042.	15,513.	1,445.	1,084
c Accounting	20,750.		20,750.	
<b>d</b> Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	48,344.		48,344.	
g Other. (If line 11g amount exceeds 10% of line 25,				
column (A), amount, list line 11g expenses on Sch O.)	150,006.	118,583.	25,349.	6,074
12 Advertising and promotion				
13 Office expenses	146,913.	115,717.	6,983.	24,213
14 Information technology	91,477.	65,720.	3,743.	22,014
15 Royalties				
16 Occupancy	646,903.	524,224.	46,588.	76,091
I7 Travel	26,131.	21,203.	1,361.	3,567
18 Payments of travel or entertainment expenses				
for any federal, state, or local public officials $\dots$				
19 Conferences, conventions, and meetings	62,865.	51,887.		10,978
20 Interest				
21 Payments to affiliates				
Depreciation, depletion, and amortization	151,053.	122,590.	10,813.	17,650
23 Insurance	34,879.	31,583.	1,243.	2,053
Other expenses, Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
a BOOKS AND SUBSCRIPTIONS	66,982.	59,105.	3,819.	4,058
b DUES AND FEES	45,208.	29,690.	6,350.	9,168
С				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	6,379,070.	5,020,194.	669,506.	689,370
Joint costs. Complete this line only if the organization				
reported in column (B) joint costs from a combined				
educational campaign and fundraising solicitation.				
Check here if following SOP 98-2 (ASC 958-720)				

Form 990 (2023)
Part X | Balance Sheet

		0 1 10 1 1 0 1 1		.p. 1 gr B 233				
		Check if Schedule O contains a response or note	e to any	y line in this Part X	T			
						<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing				2,049,554.	1	346,500.
	2	Savings and temporary cash investments					2	1,809,311.
	3	Pledges and grants receivable, net				3,192,374.	3	1,645,172.
	4	Accounts receivable, net					4	
	5	Loans and other receivables from any current or						
		trustee, key employee, creator or founder, substantial contributor, or 35%						
		controlled entity or family member of any of thes					5	
	6	Loans and other receivables from other disqualif						
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)					6	
ا ي	7	Notes and loans receivable, net					7	
Assets	8	Inventories for sale or use					8	
Aŝ	9	D :1				139,953.	9	146,796.
		Land, buildings, and equipment: cost or other						
		basis. Complete Part VI of Schedule D	10a	852	,889.			
	b	Less: accumulated depreciation	10b	383	,984.	606,946.	10c	468,905.
	11	Investments - publicly traded securities		19,013,923.	11	22,075,788.		
	12	Investments - other securities. See Part IV, line 1		2,871,159.	12	3,160,682.		
	13	Investments - program-related. See Part IV, line 1			13			
	14	Intangible assets					14	
	15	Other assets. See Part IV, line 11				723,772.	15	850,674.
	16	Total assets. Add lines 1 through 15 (must equa				28,597,681.	16	30,503,828.
	17	Accounts payable and accrued expenses				480,960.	17	378,196.
	18	Grants payable			·	18		
	19	Deferred revenue					19	
	20	Tax-exempt bond liabilities			- 1		20	
	21	Escrow or custodial account liability. Complete F					21	
" l	22	Loans and other payables to any current or form						
Liabilities		trustee, key employee, creator or founder, subst			- 1			
夏		controlled entity or family member of any of thes					22	
"	23	Secured mortgages and notes payable to unrela					23	
	24	Unsecured notes and loans payable to unrelated					24	
	25	Other liabilities (including federal income tax, pay	/ables					
		parties, and other liabilities not included on lines						
		of Schedule D				0.	25	61,404.
	26	T . I . I				480,960.	26	439,600.
		Organizations that follow FASB ASC 958, che	ck here	X				
se		and complete lines 27, 28, 32, and 33.			- 1			
a	27	Net assets without donor restrictions				15,031,604.	27	19,061,554.
Bal	28	Net assets with donor restrictions				13,085,117.	28	11,002,674.
밀		Organizations that do not follow FASB ASC 99	58, che	ck here				
호		and complete lines 29 through 33.			- 1			
o	29	Capital stock or trust principal, or current funds			[		29	
Set	30	Paid-in or capital surplus, or land, building, or eq					30	
As	31	Retained earnings, endowment, accumulated in					31	
Net Assets or Fund Balances	32	Total net assets or fund balances			[	28,116,721.	32	30,064,228.
	33	Total liabilities and net assets/fund balances				28,597,681.	33	30,503,828.

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>			
1	Total revenue (must equal Part VIII, column (A), line 12)	1		,380,		
2	Total expenses (must equal Part IX, column (A), line 25)	2	6	,379,	070.	
3	Revenue less expenses. Subtract line 2 from line 1	3		-998,		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	28	,116,	721.	
5	Net unrealized gains (losses) on investments	5	2	,946,	061.	
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	30	,064,	228.	
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a			2a		Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		2b	Х		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х		
	If the organization changed either its oversight process or selection process during the tax year, explain on School	edule O.				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х	
b		red audit				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b			
			Form	990	(2023)	

#### SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

# **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

ACLU FOUNDATION OF MASSACHUSETTS, INC.

Employer identification number

47-3686152 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

## Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support	,,,	1	-,			
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and	(4) 2010	(3) 2020	(0, 202)	(4)	(0) = 0 = 0	(1) 10101
•	membership fees received. (Do not						
	include any "unusual grants.")	5,601,920.	7,082,633.	5,339,264.	8,712,450.	3,970,327.	30,706,594.
2	Tax revenues levied for the organ-						
	ization'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 lines 1 through 3	5,601,920.	7,082,633.	5,339,264.	8,712,450.	3,970,327.	30,706,594.
	The portion of total contributions	, ,	, ,	, ,	, ,	, ,	
•	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						2,667,965.
•	Public support. Subtract line 5 from line 4.						28,038,629.
	etion B. Total Support						20,030,025.
_	• •	(a) 2010	(h) 2020	(a) 0001	(4) 0000	(e) 2023	(f) Total
	ndar year (or fiscal year beginning in)	(a) 2019 5,601,920.	<b>(b)</b> 2020 7,082,633.	(c) 2021 5,339,264.	(d) 2022 8,712,450.	3,970,327.	<b>(f)</b> Total 30,706,594.
	Amounts from line 4	3,001,320.	7,002,033.	3,333,204.	0,712,430.	3,370,327.	30,700,354.
0	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,	913,307.	341,114.	436,047.	414,938.	604,899.	2 710 205
_	and income from similar sources	913,307.	341,114.	430,047.	414,530.	004,033.	2,710,305.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital	46 202	22.446	2 222	44 004	44 565	60.000
	assets (Explain in Part VI.)	16,382.	22,146.	3,322.	14,821.	11,567.	68,238.
	<b>Total support.</b> Add lines 7 through 10						33,485,137.
	Gross receipts from related activities,					12	790,996.
13	First 5 years. If the Form 990 is for the	_	st, second, third, fo	ourth, or fifth tax ye	ear as a section 50	01(c)(3)	
	organization, check this box and stop						
	ction C. Computation of Publi						
	Public support percentage for 2023 (li		•	• • • • • • • • • • • • • • • • • • • •		14	83.73 %
	Public support percentage from 2022					15	92.19 %
16a	33 1/3% support test - 2023. If the o						
	stop here. The organization qualifies						
b	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual	ifies as a publicly s	upported organiza	tion			
17a	10% -facts-and-circumstances test	- 2023. If the orga	anization did not cl	neck a box on line	13, 16a, or 16b, a	nd line 14 is 10% o	or more,
	and if the organization meets the fact	s-and-circumstance	es test, check this l	oox and stop here	e. Explain in Part '	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organization	n qualifies as a pul	olicly supported org	ganization		
b	10% -facts-and-circumstances test	- 2022. If the orga	anization did not cl	neck a box on line	13, 16a, 16b, or 1	7a, and line 15 is 1	10% or
	more, and if the organization meets the	ne facts-and-circum	stances test, chec	k this box and sto	<b>op here.</b> Explain ir	Part VI how the	
	organization meets the facts-and-circu	umstances test. Th	e organization qua	lifies as a publicly s	supported organiz	ation	
18	Private foundation. If the organization	n did not check a b	oox on line 13, 16a	, 16b, 17a, or 17b,	check this box ar	nd see instructions	
			<u>-</u>	· · · · · · · · · · · · · · · · · · ·		Schedule A	(Form 990) 2023

332022 12-21-23

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

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

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, 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 bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
4	ization's benefit and either paid to						
	·						
_	or expended on its behalf						<del>                                     </del>
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						<u> </u>
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
(	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support					•	
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6						
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
ŀ	Unrelated business taxable income						
•	(less section 511 taxes) from businesses						
	Add lines 10a and 10b  Net income from unrelated business						<del>                                     </del>
•••	activities not included on line 10b,						
	whether or not the business is						
40	regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital						
	assets (Explain in Part VI.)						<u> </u>
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third, t	fourth, or fifth tax	year as a section 5	501(c)(3) organization	on,
_							
<u>Se</u>	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I			column (f))		15	%
16	Public support percentage from 2022					16	%
	ction D. Computation of Inves					T T	
17	Investment income percentage for 20					17	<u>%</u>
18	·					18	<u>%</u>
198	<b>33 1/3% support tests - 2023.</b> If the	organization did r	not check the box o	on line 14, and line	e 15 is more than 3	33 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd <b>stop here.</b> The	organization quality	fies as a publicly s	supported organiza	tion	
k	33 1/3% support tests - 2022. If the	organization did r	not check a box on	line 14 or line 19a	a, and line 16 is mo	ore than 33 1/3%, a	and
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization		-			-	

332023 12-21-23

#### Part IV Supporting Organizations

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

#### Section A. All Supporting Organizations

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

	Yes	No
1		
2		
3a		
3b		
- OD		
3с		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
-		
8		
9a		
9b		
0-		
9c		
10a		
10b		
 A /F	- 0001	0000

332024 12-21-23

Sche	edule A (Form 990) 2023 ACLU FOUNDATION OF MASSACHUSETTS, INC.	47-3686	152	Pa	ige <b>5</b>
Pai	rt IV Supporting Organizations (continued)				
		_		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?				
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and				
	11c below, the governing body of a supported organization?	-	11a		
	A family member of a person described on line 11a above?	L	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide				
	detail in Part VI.		11c		
Sec	tion B. Type I Supporting Organizations				
		Г		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of more supported organizations have the power to regularly appoint or elect at least a majority of the organization's of the organization.				
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s,				
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one sup				
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated amor				
_	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		1		
2	Did the organization operate for the benefit of any supported organization other than the supported				
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in				
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		_		
<u>Sac</u>	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations		2		
000	aton 6. Type ii Supporting Organizations			V	NI-
	Ware a majority of the arganization's divectors or twistons duving the tay year also a majority of the divectors	Г		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors				
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control				
	or management of the supporting organization was vested in the same persons that controlled or managed		4		
Sec	the supported organization(s). tion D. All Type III Supporting Organizations		- 1		
	don 217 iii 1960 iii capporting cigaineationo			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the	Г		res	NO
•	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax				
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the				
	organization's governing documents in effect on the date of notification, to the extent not previously provided?		1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported				
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how				
	the organization maintained a close and continuous working relationship with the supported organization(s).		2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a				
	significant voice in the organization's investment policies and in directing the use of the organization's				
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's				
	supported organizations played in this regard.		3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations				
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see in:	structions).			
а	The organization satisfied the Activities Test. Complete line 2 below.				
b	The organization is the parent of each of its supported organizations. Complete line 3 below.				
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental en	ntity (see inst	truction	s).	
2	Activities Test. Answer lines 2a and 2b below.	_		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of				
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify				
	those supported organizations and explain how these activities directly furthered their exempt purposes,				
	how the organization was responsive to those supported organizations, and how the organization determined				
	that these activities constituted substantially all of its activities.	L	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,				
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in				
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in				
	these activities but for the organization's involvement.	L	<b>2</b> b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.				
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or				
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	L	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each				
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.		3b		

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	g Orga	nizations					
1	Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( explain in Part VI). See instructions.							
	All other Type III non-functionally integrated supporting organizations must		·					
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)				
1	Net short-term capital gain	1						
2	Recoveries of prior-year distributions	2						
_3_	Other gross income (see instructions)	3						
4	Add lines 1 through 3.	4						
_5	Depreciation and depletion	5						
6	Portion of operating expenses paid or incurred for production or							
	collection of gross income or for management, conservation, or							
	maintenance of property held for production of income (see instructions)	6						
7	Other expenses (see instructions)	7						
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8						
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)				
1	Aggregate fair market value of all non-exempt-use assets (see							
	instructions for short tax year or assets held for part of year):							
a	Average monthly value of securities	1a						
b	Average monthly cash balances	1b						
С	Fair market value of other non-exempt-use assets	1c						
d	Total (add lines 1a, 1b, and 1c)	1d						
е	Discount claimed for blockage or other factors							
	(explain in detail in Part VI):							
2	Acquisition indebtedness applicable to non-exempt-use assets	2						
3	Subtract line 2 from line 1d.	3						
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,							
	see instructions).	4						
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5						
6	Multiply line 5 by 0.035.	6						
7	Recoveries of prior-year distributions	7						
8	Minimum Asset Amount (add line 7 to line 6)	8						
Sect	ion C - Distributable Amount			Current Year				
1	Adjusted net income for prior year (from Section A, line 8, column A)	1						
2	Enter 0.85 of line 1.	2						
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3						
4	Enter greater of line 2 or line 3.	4						
5	Income tax imposed in prior year	5						
6	Distributable Amount. Subtract line 5 from line 4, unless subject to							
	emergency temporary reduction (see instructions).	6						
7	Check here if the current year is the organization's first as a non-functionall	y integra	ted Type III supporting organ	nization (see				
	instructions).							

Par	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)									
Secti	on D - Distributions			Current Year						
1	Amounts paid to supported organizations to accomplish exer	mpt purposes	1							
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported								
	organizations, in excess of income from activity	2								
3	Administrative expenses paid to accomplish exempt purpose	s of supported organizations	s 3							
4	Amounts paid to acquire exempt-use assets	· ·	4							
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)	5							
6	Other distributions (describe in Part VI). See instructions.	, , , , , , , , , , , , , , , , , , , ,	6							
7	Total annual distributions. Add lines 1 through 6.		7							
8	Distributions to attentive supported organizations to which the	e organization is responsive								
	(provide details in Part VI). See instructions.		8							
9	Distributable amount for 2023 from Section C, line 6		9							
10	Line 8 amount divided by line 9 amount		10							
		(i)	(ii)	(iii)						
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2023	Distributable Amount for 2023						
_1_	Distributable amount for 2023 from Section C, line 6									
2	Underdistributions, if any, for years prior to 2023 (reason-									
	able cause required - explain in Part VI). See instructions.									
_3_	Excess distributions carryover, if any, to 2023									
a	From 2018									
b	From 2019									
c	From 2020									
d	From 2021									
e	From 2022									
f	Total of lines 3a through 3e									
g	Applied to underdistributions of prior years									
<u>h</u>	Applied to 2023 distributable amount									
<u>i</u>	Carryover from 2018 not applied (see instructions)									
<u>_i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.									
4	Distributions for 2023 from Section D,									
	line 7: \$									
a	Applied to underdistributions of prior years									
b	Applied to 2023 distributable amount									
c	Remainder. Subtract lines 4a and 4b from line 4.									
5	Remaining underdistributions for years prior to 2023, if									
	any. Subtract lines 3g and 4a from line 2. For result greater									
	than zero, explain in Part VI. See instructions.									
6	Remaining underdistributions for 2023. Subtract lines 3h									
	and 4b from line 1. For result greater than zero, explain in									
	Part VI. See instructions.									
7	Excess distributions carryover to 2024. Add lines 3j									
	and 4c.									
8	Breakdown of line 7:									
<u>a</u>	Excess from 2019									
<u>b</u>	Excess from 2020									
c	Excess from 2021									
<u>d</u>	Excess from 2022									
e	Excess from 2023									

Schedule A	(Form 990) 2023	ACLU FOUNDATION OF MASSACHUSETTS, INC.	47-3686152	Page 8
Part VI	Supplemental Information Part IV, Section A, lines 1 line 1; Part IV, Section D,	rmation. Provide the explanations required by Part II, line 10; Part II, line 11, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lir, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; F is; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any ad	nes 1 and 2; Part IV, Section Part V, Section B, line 1e; Pa	C,

#### SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

# **Supplemental Financial Statements**

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

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

2023
Open to Public Inspection

Name of the organization

ACLU FOUNDATION OF MASSACHUSETTS, INC.

Employer identification number 47-3686152

Pai	t I Organizations Maintaining Donor Advise	d Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lin	e 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor advise	ed funds
	are the organization's property, subject to the organization's		
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor o		•
Pai			
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	Preservation of land for public use (for example, recrea		a historically important land area
	Protection of natural habitat		a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualit	fied conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b			- I
С	Number of conservation easements on a certified historic stru	ucture included on line 2a	2c
d	Number of conservation easements included on line 2c acqu		
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rel		
	year		
4	Number of states where property subject to conservation eas	sement is located	
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	: holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing cons	ervation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservat	tion easements during the year
8	Does each conservation easement reported on line 2d above		
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense	statement and
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial stateme	ents that describes the
Da	organization's accounting for conservation easements.	Ant Historical Transcripts on Ot	hay Circilay Assats
Pai	t III Organizations Maintaining Collections of	·	ner Similar Assets.
	Complete if the organization answered "Yes" on Form		
1a	If the organization elected, as permitted under FASB ASC 95	•	
	of art, historical treasures, or other similar assets held for pub		
	service, provide in Part XIII the text of the footnote to its finar		
b	If the organization elected, as permitted under FASB ASC 95	•	
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	erance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		
			•
2	If the organization received or held works of art, historical tre		gain, provide
	the following amounts required to be reported under FASB A	-	_
а	Revenue included on Form 990, Part VIII, line 1		
<u>b</u>	Assets included in Form 990, Part X		\$

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Schedule D (Form 990) 2023

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

	t III   Organizations Maintaining Co	llections of Art		asures, or	Other S	Similar <i>A</i>	ssets	(continu		ge <b>z</b>
3	Using the organization's acquisition, accession							(OOTHITICAL)	<u>ou,                                    </u>	
_	collection items (check all that apply).	,	,	<b>g</b>						
а	Public exhibition	d	I can or exch	nange prograi	m					
b										
C	Preservation for future generations	·								
4	•									
5	Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.  During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets									
3	to be sold to raise funds rather than to be main							Yes		No
Par	t IV Escrow and Custodial Arrange									140
	reported an amount on Form 990, Part		on the organization	answered	03 01110	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	art IV, III	10 0, 01		
1a	Is the organization an agent, trustee, custodian		ary for contribution	s or other ass	ets not in	cluded				
	on Form 990, Part X?							Yes	$\Box$	No
h	If "Yes," explain the arrangement in Part XIII an									
-	iii ree, explaintile allangement iii alt van all	ia complete the folia	July table.					Amount		
c	Beginning balance					1c				
	Additions during the year					1d				
	Distributions during the year					1e				
f	Ending balance					1f				
-	Did the organization include an amount on For							Yes		No
	If "Yes," explain the arrangement in Part XIII. C				-			_ 163	H	140
Par										
		(a) Current year	(b) Prior year	(c) Two years		d) Three yea	rs back	(e) Four v	ears b	ack
19	Beginning of year balance	2,871,159.	3,144,243.	3,106			,635.		67,3	
	Contributions	23,666.	, , , , , , , , , , , , , , , , , , ,	, ,	<del>′                                    </del>		,111.	<u> </u>		
	Net investment earnings, gains, and losses	340,609.	-161,338.	156	,210.		,727.	-2	33,6	
	Grants or scholarships	, ,	, .		<del></del>					
	Other expenditures for facilities									
-		74,752.	111,746.	118	,052.	100	,338.		99,0	164
_	-	72,702.	,,		,,,,,,		,		,-	<del></del>
	Administrative expenses	3,160,682.	2,871,159.	3,144	243	3 106	,135.	2 2	39,6	35
g	End of year balance			•	, = =	0,100	, 100.		55,0	<del></del>
2	Provide the estimated percentage of the currer Board designated or quasi-endowment	.0000		neid as:						
a		%	_%							
	- Communication of Communication									
С										
_	The percentages on lines 2a, 2b, and 2c should	•								
за	Are there endowment funds not in the possess	ion of the organizat	ion that are neid an	a administere	ea tor tne			Г	es	No.
	organization by:								_	No
								<u> </u>	X	
								3	х	
b	If "Yes" on line 3a(ii), are the related organization							3b	Х	
4 Par	Describe in Part XIII the intended uses of the or time Land, Buildings, and Equipme		ment funds.							
rai	Complete if the organization answered		Dort IV line 11c C	oo Eorm 000	Dort V lin	20.10				
								( D D I		—
	Description of property	(a) Cost or other basis (investment)		I .		cumulated eciation		(d) Book	value	
4-	Land	•	Jasis (	04101)	debi	COIGUOIT				—
	Land									—
	Buildings			30,089.		5,51	6		24,5	73
	Leasehold improvements			822,800.		378,46			44,3	
d	Equipment			JZZ, JUU.		3,0,40	<del></del>	- 4	±=,3	<u> </u>
	Other		( // - 10 - ·	(D))			_		68,9	105
otal	. Add lines 1a through 1e. <i>(Column (d) must equ</i>	ıaı ⊢orm 990. Part X	. iine 10c. column	<u> </u>					50,5	<del>"".</del>

	OF MASSACHUSETTS, INC	<b>.</b>	47-3686152	Page 3
Part VII Investments - Other Securities  Complete if the organization answered "Yes"	on Form 900. Bort IV. line 1	1h Soo Form 000 Port V line 10		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost	or end-of-vear market v	value
(1) Financial derivatives	(b) Book value	(c) moniou or variation cook	or orra or your market	
2) Closely held equity interests				
3) Other				
(A) INVESTMENT FUNDS	3,160,682.	END-OF-YEAR MARKET VALU	E	
(B)	, ,			
(C)				-
(D)				-
(E)				
(F)				
(G)				
(H)				
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	3,160,682.			
Part VIII Investments - Program Related.				
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1c. See Form 990, Part X, line 13.		
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost of	or end-of-year market v	value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
otal. (Col. (b) must equal Form 990, Part X, line 13, col. (B))				
Part IX Other Assets				
Complete if the organization answered "Yes"		1d. See Form 990, Part X, line 15.		
(a)	Description		(b) Book v	alue
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Column (b) must equal Form 990, Part X, line 15, col Part X Other Liabilities	. (B))			
Complete if the organization answered "Yes"	on Form 000 Part IV line 1	1a or 11f Soo Form 000 Part V li	25	
(a) Description of liability	on Form 990, Fart IV, line 1	Te or TH. See Form 950, Fart A, III	(b) Book v	aluo
(a) Description of liability			(b) BOOK V	alue
44) = 1 11				61,404
(1) Federal income taxes				01.404
(2) DUE TO ACLU UNION				
(2) DUE TO ACLU UNION (3)				
(2) DUE TO ACLU UNION (3) (4)				
(2) DUE TO ACLU UNION (3) (4) (5)				
(2) DUE TO ACLU UNION (3) (4)				

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2023

61,404.

Total. (Column (b) must equal Form 990. Part X. line 25. col. (B))

1	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.					
	Total revenue, gains, and other support per audited financial statements			1	8,354,857.		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:						
а	Net unrealized gains (losses) on investments	2a	2,946,061.				
b			76,624.				
С							
d							
е				2e	3,022,685.		
3	Subtract line 2e from line 1			3	5,332,172.		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:						
a		4a	48,344.				
b			,				
c				4c	48,344.		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	5,380,516.		
	rt XII   Reconciliation of Expenses per Audited Financial Stat	ements With	Expenses per F		, , , , , , , , , , , , , , , , , , , ,		
	Complete if the organization answered "Yes" on Form 990, Part IV, line						
1	Total expenses and losses per audited financial statements			1	6,407,350.		
2	Amounts included on line 1 but not on Form 990. Part IX, line 25:				-,,		
		2a	76,624.				
a			70,024.				
b	, , , , , , , , , , , , , , , , , , , ,						
C							
d	,				76 624		
e				2e	76,624.		
3	Subtract line 2e from line 1			3	6,330,726.		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1					
а			48,344.				
b	, , , , , , , , , , , , , , , , , , , ,	<u>4b</u>					
C				4c	48,344.		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. line 18, Irt XIII Supplemental Information			5	6,379,070.		
lines	ride the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any  T X LINE 2:			; Part X, lir	e 2; Part XI,		
	FOUNDATION IS EXEMPT FROM INCOME TAXES AS A PUBLIC CHARITY	UNDER					
SEC'	TION 501(C)(3) OF THE IRC. MANAGEMENT BELIEVES THAT THE FOU	NDATION					
	TION 501(C)(3) OF THE IRC. MANAGEMENT BELIEVES THAT THE FOU						
OPE							
OPE	RATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT						
OPE.	RATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT	вотн тне					
OPE:	RATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT	BOTH THE					
OPE STA	RATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT TE AND FEDERAL LEVELS.  FOUNDATION ANNUALLY FILES IRS FORM 990, RETURN OF ORGANIZA	BOTH THE TION EXEMPT ES TO					
OPE STA	RATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT TE AND FEDERAL LEVELS.  FOUNDATION ANNUALLY FILES IRS FORM 990, RETURN OF ORGANIZA M INCOME TAX, REPORTING VARIOUS INFORMATION THAT THE IRS US	BOTH THE TION EXEMPT ES TO					
OPE STA	RATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT TE AND FEDERAL LEVELS.  FOUNDATION ANNUALLY FILES IRS FORM 990, RETURN OF ORGANIZA M INCOME TAX, REPORTING VARIOUS INFORMATION THAT THE IRS US	BOTH THE TION EXEMPT ES TO NS ARE ERIOD OF					

Schedule D	(Form 990) 2023 ACLU FOUNDATION OF MASSACHUSETTS, INC.	47-3686152	Page <b>5</b>
Part XIII	(Form 990) 2023 ACLU FOUNDATION OF MASSACHUSETTS, INC.    Supplemental Information (continued)		
	,		
-			

#### SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

#### **Supplemental Information Regarding Fundraising or Gaming Activities**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization						Employer ide	ntification number
ACLU FOUNDA	ATION OF MASSACHUSETTS, INC					47-368615	2
Part I Fundraising Activities. required to complete this part	Complete if the organization answe	red "Y	es" or	n Form 990, Part IV, lii	ne 17	7. Form 990-EZ	filers are not
Indicate whether the organization rais	ed funds through any of the following  e Solicitat  f Solicitat  g Special  or oral agreement with any individual  art VII) or entity in connection with providuals or entities (fundraisers) pursua	tion of tion of fundra (includ	non-g gover aising of ling of onal fu	overnment grants nment grants events ficers, directors, trust undraising services?		Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have con or con contribu	ustody itrol of	(iv) Gross receipts from activity	to (c	Amount paid or retained by) fundraiser ted in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No				
Total							
3 List all states in which the organizatio or licensing.			utions	or has been notified	it is e	exempt from re	gistration

LHA 332081 09-13-23

Schedule G (Form 990) 2023

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

$\neg$		of fundraising event contributions and gr	ne organization answered oss income on Form 990- (a) Event #1			ts greater than \$5,000.
			BOR DINNER	(b) Evolte #E	NONE	(d) Total events (add col. (a) through
			(event type)	(event type)	(total number)	col. <b>(c)</b> )
Revenue	1	Gross receipts	938,390.			938,390.
ä						98,175
		Less: Contributions				
+	3	Gross income (line 1 minus line 2)	840,215.			840,215.
	4	Cash prizes				
s	5	Noncash prizes				
esuec	6	Rent/facility costs	117,082.			117,082.
Direct Expenses	7	Food and beverages	136,113.			136,113,
ä	8	Entertainment	81,725.			81,725.
	9	Other direct expenses				96,289.
	10	Direct expense summary. Add lines 4 through	· ·			431,209.
	11	Net income summary. Subtract line 10 from I				409,006
<sup>2</sup> a	rt I					,
		\$15,000 on Form 990-EZ, line 6a.			. reperiod mere man	
Т		+ · · · · · · · · · · · · · · · · · · ·		(b) Pull tabs/instant		(d) Total gaming (add
Revenue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c)
e				zgo,progressive zgo		
Ź		0				
┥	_1_	Gross revenue				
SS	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
lrect	4	Rent/facility costs				
	5	Other direct expenses				
			Yes %	Yes %	5	
	6	Volunteer labor	No	No No	No No	
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)			
	Q	Net gaming income summary. Subtract line 7	from line 1 column (d)			
_		Thet garming moorne darminary. Cabitaet into 7	nominio i, column (a)			
4	Fnt	ter the state(s) in which the organization condu	icts gaming activities:			
		he organization licensed to conduct gaming a				Yes No
		No," explain:				
~						
	_					
าล	We	ere any of the organization's gaming licenses re	evoked suspended or te	rminated during the tax	vear?	Yes No
		Yes," explain:				
	_					
	_					
					_	

scn	edule G (Form 990) 2023 ACLO FOUNDATION OF MASSACHOSETTS, INC. 47	-3000132	Page 3
11	Does the organization conduct gaming activities with nonmembers?	. Yes	No No
12	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed		
	to administer charitable gaming?	Yes	No
13	Indicate the percentage of gaming activity conducted in:		
а	The organization's facility	13a	<u>%</u>
	An outside facility	13b	<u>%</u>
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name		
	Address		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	☐ No
b	If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount		
	of gaming revenue retained by the third party \$		
С	If "Yes," enter name and address of the third party:		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Gaming manager compensation \$		
	Carning manager compensation		
	Description of services provided		
	Director/officer Employee Independent contractor		
47			
	Mandatory distributions:		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to	Yes	No
<b>h</b>	retain the state gaming license?  Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the	162	L NO
D	organization's own exempt activities during the tax year \$		
Pa	rt IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and F	Part III. lines 9.	9b. 10b.
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	u	00, 100,
	ion, ion, in an in a specimen with an international modern and in a second control of the second control of th		

Schedule 0	(Form 990) ACLU FOUNDATION OF MASSACHUSETTS, INC.	47-3686152	Page 4
Part IV	(Form 990)  ACLU FOUNDATION OF MASSACHUSETTS, INC.  Supplemental Information (continued)		
	i (community)		

#### SCHEDULE J (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

2023

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service

Name of the organization

Department of the Treasury

ACLU FOUNDATION OF MASSACHUSETTS, INC.

Employer identification number 47-3686152

Pa	art I Questions Regarding Compensation						
			Yes	No			
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on 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 indemnification and gross-up payments  Health or social club dues or initiation fees						
	Discretionary spending account Personal services (such as maid, chauffeur, chef)						
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or						
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b					
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2					
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's						
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to						
	establish compensation of the CEO/Executive Director, but explain in Part III.						
	X Compensation committee						
	Independent compensation consultant  Independent compensation consultant  Independent compensation consultant						
	X Form 990 of other organizations X Approval by the board or compensation committee						
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
	organization or a related organization:						
а	Receive a severance payment or change-of-control payment?	4a		х			
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		х			
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		х			
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the revenues of:						
а	The organization?	5a		Х			
b	Any related organization?	5b		Х			
	If "Yes" on line 5a or 5b, describe in Part III.						
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the net earnings of:						
а	The organization?	6a		Х			
	Any related organization?	6b		х			
	If "Yes" on line 6a or 6b, describe in Part III.						
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments						
	not described on lines 5 and 6? If "Yes," describe in Part III	7		х			
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the						
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		х			
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in						
	Regulations section 53 4958-6(c)?	l a	l	1			

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) CAROL ROSE	(i)	2.50		0.	L Fu.			0.
	(ii)			0.				0.
(2) SHIRLEY LAI	(i)		7.77	0.	7 ng.		1 337	0.
DIRECTOR OF FINANCE	(ii)	_ h [		0.	12	1 100	7 1	0.
(3) KAFI HARRINGTON	(i)			0.	1 1	1 15	tg. t <sub>g</sub>	0.
	(ii)		4	0.			.=. [	0.
(4) JOHN WARD	(i)			0.	r 10		A <sup>th</sup> Litt	0.
CHIEF COMMUNICATIONS & MAR	(ii)	L A ni		0.	21 6	1 11/2	71 41	0.
(5) WHITNEY TAYLOR	(i)			0.	1 n	0	148.1	0.
POLITICAL DIRECTOR	(ii)			0.				0.
(6) RUTH BOURQUIN	(i)			0.	1 70	7/ 571	E, FA F	0.
SENIOR MANAGING ATTORNEY	(ii)	* 2.7		0.	_IV		4	0.
(7) JESSIE ROSSMAN	(i)		18.7	0.	1100		1.5 14.1	0.
	(ii)		_	0.			4 4	0.
(8) KIRSTEN MAYER	(i)			0.	1 .	0.	58 n	0.
INTERIM LEGAL DIRECTOR	(ii)	* =		0.	n.	0.	,	0.
(9) BIANCA WARD	(i)			0.	0.1 4.	0.	C7.16	0.
CHIEF DEVELOPMENT OFFICER	(ii)			0.	1	0.		0.
	(i) (ii)							
	(i)							
	(i)							
	(ii) (i)							
	(ii)							
*	(i)							
30	(ii) (i)							
	(ii)							
	(i)					5		

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

#### **SCHEDULE M** (Form 990)

### **Noncash Contributions**

OMB No. 1545-0047

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

ACLU FOUNDATION OF MASSACHUSETTS, INC.

**Employer identification number** 47-3686152

Pai	t I Types of Property							
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of de noncash contribu	etermini		s
1	Art - Works of art			,				
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	х	16	619,915.	FMV			
10	Securities - Closely held stock			,				
11	Securities - Partnership, LLC, or							
• •								
12								
13	Securities - Miscellaneous  Qualified conservation contribution -							
13								
14	Qualified conservation contribution - Other							
15								
16	Real estate - Residential  Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other ()							
26	Other ( )							
27	Other ( )							
28	Other (							
29	Number of Forms 8283 received by the organiz	ation during	the tax vear for co	ontributions	<u>I</u>			
20	for which the organization completed Form 828	_	-				0	
	ioi mion ino organization completes i omi eze	,,, a., ,, b	ones / termoug				Yes	No
30a	During the year, did the organization receive by	contributio	n any property rep	orted in Part I lines 1 throug	h 28 that it			110
-	must hold for at least 3 years from the date of t							
	exempt purposes for the entire holding period?					30a		х
h	If "Yes," describe the arrangement in Part II.				••••••	Jour		
31	Does the organization have a gift acceptance p	olicy that re	equires the review o	of any nonstandard contribut	ions?	31		х
	Does the organization hire or use third parties of							
u	contributions?		~			32a		x
b	If "Yes," describe in Part II.					O_Lu		
33	If the organization didn't report an amount in co	olumn (c) fo	r a type of property	for which column (a) is chec	cked.			
	describe in Part II.	(0) 101			···			

332141 09-11-23

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

332142 09-11-23 Schedule M (Form 990) 2023

#### **SCHEDULE 0** (Form 990)

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Inspection

Department of the Trea Internal Revenue Service

**Employer identification number** 

Name of the organization ACLU FOUNDATION OF MASSACHUSETTS, INC. 47-3686152 FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: BILL OF RIGHTS THROUGH PUBLIC EDUCATION AND LITIGATION, FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: HIGHLIGHT THE ORGANIZATION'S ONGOING WORK TO PROTECT AND DEFEND FREE EXPRESSION FORM 990, PART VI, SECTION B, LINE 11B: AS REQUIRED WE MAKE A COMPLETED COPY OF THE FORM 990 AVAILABLE TO THE BOARD PRIOR TO THE RETURN BEING FILED. ALL BOARD CHANGES, IF ANY, ARE FORWARDED TO THE PREPARER FOR CHANGES PRIOR TO FILING THE RETURN. FORM 990, PART VI, SECTION B, LINE 12C: IF CONFLICTS OF INTEREST ARE PRESENT. THE INTERESTED MEMBER IS NOT PERMITTED TO VOTE ON RELATED ISSUES. ANNUALLY AT A BOARD MEETING ANY POTENTIAL CONFLICTS ARE DISCUSSED AND DISCLOSED. ANY CONFLICTS ARE DOCUMENTED AT THAT MEETING, FORM 990, PART VI, SECTION B, LINE 15: EXECUTIVE DIRECTOR, TOP MANAGEMENT COMP (PART VI, LINE 15A): THE EXECUTIVE DIRECTOR'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS FOLLOWING AND BASED UPON A BI-ANNUAL PERFORMANCE REVIEW AND MARKET ASSESSMENT. THE REVIEW PROCESS INCLUDES INPUT FROM CURRENT EMPLOYEES AND BOARD MEMBERS. WHICH IS THEN REVIEWED BY THE ACLU OF MA'S CHAIRPERSON UNION BOARD PRESIDENT, AND UNION VICE PRESIDENT. SALARY INCREASES AND ADJUSTMENTS TO ANY OTHER COMPONENTS OF TOTAL COMPENSATION FOR THE EXECUTIVE

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

Schedule O (Form 990) 2023 Page 2

Name of the organization **Employer identification number** ACLU FOUNDATION OF MASSACHUSETTS, INC. 47-3686152 DIRECTOR ARE THEN DETERMINED AND APPROVED BY THE FULL BOARD. OTHER OFFICER OR KEY EMPLOYEE COMPENSATION (PART VI, LINE 15B): COMPENSATION FOR CURRENT EMPLOYEES IS REVIEWED EACH YEAR DURING THE ANNUAL BUDGETING PROCESS, AND AS PART OF THE ANNUAL PERFORMANCE EVALUATION PROCESS. SALARIES AND BENEFITS ARE REVIEWED AGAINST OTHER ACLU AFFILIATES OF SIMILAR SIZE, THE DATA FOR WHICH IS PROVIDED BY THE NATIONAL ACLU FOLLOWING AN ANNUAL SURVEY OF ALL AFFILIATES. SALARIES FOR INDIVIDUAL EMPLOYEES ARE ALSO REVIEWED AGAINST EACH OTHER TO HELP MAINTAIN PAY EQUITY BETWEEN THOSE WITH SIMILAR ROLES WITHIN THE ORGANIZATION. THE SAME IS DONE AHEAD OF POSTING JOBS TO FILL VACANCIES. AND IN DETERMINING PAY FOR NEWLY BUDGETED POSITIONS. FOLLOWING ANNUAL PERFORMANCE REVIEWS, SALARIES FOR INDIVIDUAL STAFF MAY BE ADJUSTED BASED ON THE MERIT OF THEIR PERFORMANCE TO MAINTAIN PAY EQUITY, AND/OR TO ADJUST FOR MEANINGFUL SHIFTS IN THE TALENT MARKET. COMPREHENSIVE REVIEWS OF TOTAL COMPENSATION FOR CURRENT STAFF ARE COMPLETED EVERY THREE YEARS, WHICH INCLUDES CONSIDERATION OF SALARIES AND THE CASH VALUE OF EMPLOYEE BENEFITS, IN COMPARISON TO OTHER ORGANIZATIONS OF SIMILAR SIZE, MISSION/AREAS OF WORK, AND GEOGRAPHICAL LOCATION. ANY SALARY ADJUSTMENTS ARE LIMITED BASED ON FUNDING APPROVED IN THE ANNUAL BUDGET FOR THIS PURPOSE. THE BUDGET IS APPROVED BY THE BOARD EACH YEAR. FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST FROM THE ORGANIZATION. FORM 990, PART XII, LINE 2C THE ORGANIZATION DID NOT CHANGE EITHER ITS OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE TAX YEAR.

Name of the organization		Employer identification number
	ACLU FOUNDATION OF MASSACHUSETTS, INC.	47-3686152

#### SCHEDULE R (Form 990)

# **Related Organizations and Unrelated Partnerships**

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

Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

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

ACLU FOUNDATION OF MASSACHUSETTS, INC.

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** 

Schedule R (Form 990) 2023

47-3686152

(a)	(b)	(c)	(d)	(e)			(f)	
Name, address, and EIN (if applicable) of disregarded entity	Primary activity Legal domicile (state or					Direct c	g	
or disregarded entity		foreign country)				e.	ntity	
	-							
	4							
	-							
	4							
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations. Complete if the organization	answered "Yes" on Form 990	), Part IV, line 34, t	pecause it had one	or more r	related tax-exer	mnt	
organizations during the tax year.							прс	
(a)	(b)	(c)	(d)	(e)		(f)	·	g) 513/(5)/13)
(a) Name, address, and EIN	<b>(b)</b> Primary activity	Legal domicile (state or	Exempt Code	(e) Public charity	Direc	(f) t controlling	Section S	<b>g)</b> 512(b)(13) rolled
(a)	• •	- · ·		(e)	Direc	(f)	Section s	rolled tity?
(a) Name, address, and EIN	• •	Legal domicile (state or	Exempt Code	(e) Public charity status (if section	Direc	(f) t controlling	Section S	rolled
(a)  Name, address, and EIN  of related organization	• •	Legal domicile (state or	Exempt Code	(e) Public charity status (if section	Direc	(f) t controlling	Section s	rolled tity?
(a)  Name, address, and EIN  of related organization  AMERICAN CIVIL LIBERTIES UNION OF	• •	Legal domicile (state or	Exempt Code	(e) Public charity status (if section	Direc	(f) t controlling	Section s	rolled tity?
(a)  Name, address, and EIN  of related organization  AMERICAN CIVIL LIBERTIES UNION OF  MASSACHUSETTS, INC 04-1180450, 1 CENTER	Primary activity	Legal domicile (state or foreign country)	Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section s	rolled tity? No
(a)  Name, address, and EIN  of related organization  AMERICAN CIVIL LIBERTIES UNION OF  MASSACHUSETTS, INC 04-1180450, 1 CENTER  PLAZA, BOSTON, MA 02108	Primary activity	Legal domicile (state or foreign country)	Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section s	rolled tity? No
(a)  Name, address, and EIN of related organization  AMERICAN CIVIL LIBERTIES UNION OF  MASSACHUSETTS, INC 04-1180450, 1 CENTER PLAZA, BOSTON, MA 02108  AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC 13-6213516, 125 BROAD STREET 18TH	Primary activity  PRESERVE CIVIL LIBERTIES	Legal domicile (state or foreign country)	Exempt Code section	(e) Public charity status (if section	Direc	(f) t controlling	Section s	rolled tity? No
(a)  Name, address, and EIN of related organization  AMERICAN CIVIL LIBERTIES UNION OF  MASSACHUSETTS, INC 04-1180450, 1 CENTER PLAZA, BOSTON, MA 02108  AMERICAN CIVIL LIBERTIES UNION FOUNDATION,	Primary activity  PRESERVE CIVIL LIBERTIES  MAINTAINS ENDOWMENT &	Legal domicile (state or foreign country)  MASSACHUSETTS	Exempt Code section	(e) Public charity status (if section 501(c)(3))	Direc	(f) t controlling	Section s	No
(a)  Name, address, and EIN of related organization  AMERICAN CIVIL LIBERTIES UNION OF  MASSACHUSETTS, INC 04-1180450, 1 CENTER PLAZA, BOSTON, MA 02108  AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC 13-6213516, 125 BROAD STREET 18TH	Primary activity  PRESERVE CIVIL LIBERTIES  MAINTAINS ENDOWMENT &	Legal domicile (state or foreign country)  MASSACHUSETTS	Exempt Code section	(e) Public charity status (if section 501(c)(3))	Direc	(f) t controlling	Section s	No
(a)  Name, address, and EIN of related organization  AMERICAN CIVIL LIBERTIES UNION OF  MASSACHUSETTS, INC 04-1180450, 1 CENTER PLAZA, BOSTON, MA 02108  AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC 13-6213516, 125 BROAD STREET 18TH	Primary activity  PRESERVE CIVIL LIBERTIES  MAINTAINS ENDOWMENT &	Legal domicile (state or foreign country)  MASSACHUSETTS	Exempt Code section	(e) Public charity status (if section 501(c)(3))	Direc	(f) t controlling	Section s	No

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

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

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign	gal Direct controlling Predominant income Share of total Share of teor entity (related, unrelated, income end-of-year		Direct controlling   Predominant income   Share of total   Share of		Predominant income   Share of total   Sh		(h) Disproportionate allocations?		(i)  Code V-UBI amount in box 20 of Schedule	(j) Genera manag partne	(k) Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes	lo		

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

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	<b>(d)</b> Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Section 512(b)(13) controlled entity?	

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.									
1	1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?								
а	a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		$\perp$	х				
	b Gift, grant, or capital contribution to related organization(s)				х				
	c Gift, grant, or capital contribution from related organization(s)		; 2	X					
	d Loans or loan guarantees to or for related organization(s)		1 2	X					
	e Loans or loan guarantees by related organization(s)		, 2	K					
f	f Dividends from related organization(s)	1f			х				
g	g Sale of assets to related organization(s)	1g	П		х				
h	h Purchase of assets from related organization(s)	1h			х				
i	i Exchange of assets with related organization(s)	1i			x				
i	j Lease of facilities, equipment, or other assets to related organization(s)			一	x				
•									
k	k Lease of facilities, equipment, or other assets from related organization(s)	1k		Т	х				
	l Performance of services or membership or fundraising solicitations for related organization(s)		-		х				
	m Performance of services or membership or fundraising solicitations by related organization(s)		$\overline{}$	一	х				
	n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		_	x T					
	o Sharing of paid employees with related organization(s)		-	x T					
Ŭ	o sharing of para displayeds man totaled digastization(b)								
n	p Reimbursement paid to related organization(s) for expenses	1p			х				
	q Reimbursement paid by related organization(s) for expenses		$\neg$	$\neg$	<u>x</u>				
ч	4 From Burden on Francis by Totaled Organization (b) 161 Oxported								
r	r Other transfer of cash or property to related organization(s)	1r			х				
	r Other transfer of cash or property to related organization(s)  s Other transfer of cash or property from related organization(s)		$\neg$	-	<u>x</u>				
2			<u>,                                    </u>						
	(a) (b) (c) Name of related organization Transaction Amount involved Method of	(d) determining amount involved	1						
type (a-s)									

(1) AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. С 1,100,674. COST (2) AMERICAN CIVIL LIBERTIES UNION OF MASSACHUSETTS, INC. 61,404. COST Ε (3) AMERICAN CIVIL LIBERTIES UNION OF MASSACHUSETTS, INC. N 977,356.COST (4) AMERICAN CIVIL LIBERTIES UNION OF MASSACHUSETTS, INC. 1,436,977. COST 0 (5)

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

<b>(a)</b> Name, address, and EIN of entity	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(e) Are al partners 501 (c) ( orgs. 2	sec. (3) ?	(f) Share of total income	(g) Share of end-of-year assets	Dispr tion alloca Yes	n) ropor- nate itions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Gene mana parti Yes	ral or Faging ner?	(k) Percentage ownership
									Octobrida			