	0	EXTENDED TO FEBRUARY 1 Return of Organization Exempt I Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue			OMB No. 1545-0047
Forr	n J		-		
		of the Treasury enue Service Go to www.irs.gov/Form990 for instructions and t	-	-	Open to Public Inspection
				IAR 31, 2023	Inspection
			enuing 1	D Employer identifica	tion number
b C	heck if oplicab				
	Addre Chang	AMERICAN CIVIL LIBERTIES UNION INC			
]Name]chang			81-043152	7
]Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	
		PO BOX 1968		406-443-8	590
	termir ated			G Gross receipts \$	485,673.
	Amen return	MTCCOTTA ME EQOOC		H(a) Is this a group retu	Im
	Applic distance	F name and address of principal officer: ANT DELINIOSE		for subordinates?	
	pendi	ISAME AS C ABOVE		H(b) Are all subordinates inclu	uded? Yes No
Т	ax-ex	xempt status: 501(c)(3) 🗴 501(c) (4) (insert no.) 24947(a)(1) (or 📃 527	If "No," attach a lis	t. See instructions
	Vebsi			H(c) Group exemption	
		f organization: 🔀 Corporation 🔄 Trust 🔄 Association 🔄 Other	L Year	of formation: 1986 M	State of legal domicile: ${f MT}$
Pa	rt I	Summary			
e	1	Briefly describe the organization's mission or most significant activities: TO D	EFEND,	PRESERVE, A	ND ADVANCE
Activities & Governance		CIVIL LIBERTIES IN MONTANA THROUGH PUBLIC	C ADVC	CACY, INCLUD	ING
ern	2	Check this box if the organization discontinued its operations or disposed	sed of more		
õ					17
ه ه		Number of independent voting members of the governing body (Part VI, line 1b)			17
ties		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			0
tivit		Total number of volunteers (estimate if necessary)			58 0.
Ac		Total unrelated business revenue from Part VIII, column (C), line 12			0.
	d	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>	7b Prior Year	Current Year
	•	Contributions and events (Dout) (III line 1b)		239,813.	485,178.
Revenue		Contributions and grants (Part VIII, line 1h)		0.	<u> </u>
ver		Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		217.	495.
Re		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		240,030.	485,673.
				0.	0.
		Benefits paid to or for members (Part IX, column (A), lines 1-3)		0.	0.
ú		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		75,587.	93,358.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
per		Total fundraising expenses (Part IX, column (D), line 25) 37, 11	22.	-	-
ы		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		34,147.	104,523.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		109,734.	197,881.
		Revenue less expenses. Subtract line 18 from line 12		130,296.	287,792.
or				ginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		286,157.	624,603.
d Ba		Total liabilities (Part X, line 26)		46,616.	97,270.
Fund		Net assets or fund balances. Subtract line 21 from line 20		239,541.	527,333.
	rt II			· · ·	, ,
Unde	er pena	alties of perjury, I declare that I have examined this return, including accompanying schedule	s and statem	ents, and to the best of my k	nowledge and belief, it is

true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

		,		-					
Sign	Signature of officer			Date					
Here	AKILAH DEERNOSE, EXECUTIV	E DIRECTOR							
	Type or print name and title		_						
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN					
Paid	GREGORY PECK			self-employed P00668992					
Preparer		CAMPANELLA, STEVENS P	C I	Firm's EIN 81-0348775					
Use Only	Firm's address 321 W BROADWAY, 4	TH FLOOR							
	MISSOULA, MT 5980	2	I	Phone no. 406-549-4148					
May the I	May the IRS discuss this return with the preparer shown above? See instructions								
232001 12-	32001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)								

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form	990 (2022) AMERICAN CIVIL LIBERTIES UNION INC 81-	0431527	Page 2
Par	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		
1	Briefly describe the organization's mission:		
	TO DEFEND, PRESERVE, AND ADVANCE CIVIL LIBERTIES IN MONTANA		
	PUBLIC ADVOCACY, INCLUDING NON-PARTISAN LOBBYING ACTIVITIES	AND	
	EDUCATION.		
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	XNo
	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	XNo
	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	red by expenses	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the		
	revenue, if any, for each program service reported.	·····,·	
4a	(Code:) (Expenses \$ 116,409. including grants of \$) (Revenue \$)
	TO DEFEND, PRESERVE, AND ADVANCE CIVIL LIBERTIES IN MONTANA	THROUGH	/
	PUBLIC ADVOCACY, INCLUDING NON-PARTISAN LOBBYING ACTIVITIES		
	EDUCATION.		
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	(1111) (44,1111)) (41111))		,
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses116,409.		

Earm	000	(2022)
⊢orm	990	(2022)

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			x
•	If "Yes," complete Schedule A	1 2	X	
2		2	- 22	
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		x
4	public office? <i>If</i> "Yes," <i>complete Schedule C, Part I</i> Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	3		
7	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
Ŭ	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	- -		
č	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
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		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		х
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		Х
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		X
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,			
	Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	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		v	
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X X	
	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	~	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			x
10-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If</i> "Yes," <i>complete</i>	11f		
IZa		12a		x
h	Schedule D, Parts XI and XII	120		
D	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)(iii)? <i>If</i> "Yes," <i>complete Schedule E</i>	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	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		Х
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		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			v
00	complete Schedule G, Part III	19		XX
	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i>	21		x
		<u> </u>		

Form 990 (2	2022)	AMERICAN	CIVIL	LIE
Part IV	Checklist	of Required Scheo	dules (cont	inued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			37
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u> </u>
a	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	054		x
06	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part II</i>	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		
21	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,	21		
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? If			
u	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?/f			
•	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		x
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			
	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			
	Part V, line 1	34	Х	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
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		
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		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
De	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a	-		
b				
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		

Form 990	(2022)		AMERICAN	CIVIL	LIBERT	IES	UNION	INC
Part V	Sta	atements	Regarding Othe	er IRS Fili	ngs and T	ax Co	ompliance	(continued)

					Yes	No	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,						
	filed for the calendar year ending with or within the year covered by this return	2a	C				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ms?		2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		Х	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	Ο		3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other	autho	rity over, a				
	financial account in a foreign country (such as a bank account, securities account, or other financial	ассоц	unt)?	4a		Х	
b	If "Yes," enter the name of the foreign country						
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccou	nts (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 transa	ction	?	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	ne org	anization solicit				
	any contributions that were not tax deductible as charitable contributions?			6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contribut	ions o	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 set			7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b			
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	as reo	quired				
	to file Form 8282?		1	7c		X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d					
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of	ontra	ct?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f 7g			
g	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?						
h							
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the						
-	sponsoring organization have excess business holdings at any time during the year?						
9							
a							
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b			
10	Section 501(c)(7) organizations. Enter:	100	1				
a b	Initiation fees and capital contributions included on Part VIII, line 12	10a 10b		-			
b 11	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			-			
11	Section 501(c)(12) organizations. Enter: Gross income from members or shareholders	11a	1				
a b	Gross income from other sources. (Do not net amounts due or paid to other sources against	11a		1			
b		11b					
12a	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		2 2	12a			
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	ĺ	124			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.						
	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	13b					
с	Enter the amount of reserves on hand	13c					
			•	14a		Х	
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu	le O		14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune	eratior	1 or				
	excess parachute payment(s) during the year?			15		X	
	If "Yes," see the instructions and file Form 4720, Schedule N.						
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	nt inco	ome?	16		X	
	If "Yes," complete Form 4720, Schedule O.						
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivitie	S				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17			
	If "Yes," complete Form 6069.						

Form 990 (2022)

AMERICAN CIVIL LIBERTIES UNION INC

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

Х

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.

Sec	tion A. Governing Body and Management				
				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 1	.7			
	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	.7			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other				
	officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision				
	of officers, directors, trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		Х
6	Did the organization have members or stockholders?		6		Х
7a		. –			
	more members of the governing body?	7	'a		x
b		. –			
	persons other than the governing body?	7	'b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	· –			
a	The governing body?	8	Ba	Х	
b	Each committee with authority to act on behalf of the governing body?		ßb	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	· –			
-	organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		-		
				Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10	0a		Х
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	· –			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10	0b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	·	1a		Х
b		_			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12	2a	Х	
b			2b	Х	
с					
	on Schedule O how this was done	1:	2c	Х	
13	Did the organization have a written whistleblower policy?	·	3	Х	
14	Did the organization have a written document retention and destruction policy?		4	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
а	The organization's CEO, Executive Director, or top management official	1	5a	Х	
b	Other officers or key employees of the organization		5b	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 arrangement with a				
	taxable entity during the year?	10	6a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's				
	exempt status with respect to such arrangements?	. 10	6b		
Sec	tion C. Disclosure				
17	List the states with which a copy of this Form 990 is required to be filed NONE				
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c	(3)s c	only)	availa	able
	for public inspection. Indicate how you made these available. Check all that apply.	., -	,,		
	X Own website Another's website X Upon request Other (explain on Schedule O)				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,	and f	inan	icial	
-	statements available to the public during the tax year.				
20	State the name, address, and telephone number of the person who possesses the organization's books and records				
	THE ORGANIZATION - 406-443-8590				
	PO BOX 1968, MISSOULA, MT 59806				

Part VII	Co	mpensation of	Officers,	Directors,	Trustees,	Key Employees,	Highest	Compensat	ted
	์ Em	ployees, and l	Independe	ent Contra	ctors				

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

See the instructions for the order in which to list the persons above.

(A)	(B) (C)							(D)	(E)	(F)
Name and title	Average	(do	not c	Pos	ition	l than	one	Reportable	Reportable	Estimated
	hours per	box	oox, unless person is both an officer and a director/trustee)		compensation	compensation	amount of			
	week					1		from	from related	other
	(list any hours for	Individual trustee or director				Ð		the organization	organizations (W-2/1099-MISC/	compensation from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	l trust	nal tru		oyee	ompe		1099-NEC)		and related
	below	vidua	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
	line)	lndi	Inst	Offi	Key	Emi	For			
(1) CAITLIN BORGMANN	1.00								100 200	10 700
EXECUTIVE DIRECTOR	40.00			X				0.	108,322.	18,786.
(2) PAUL MCKEAN	1.00									0
PRESIDENT	2.00	X		X				0.	0.	0.
(3) TW BRADLEY	1.00	37		37				0		0
VICE PRESIDENT	2.00	Х		X				0.	0.	0.
(4) HEATHER CORSON	1.00 2.00	x		x				0.	0.	0
TREASURER		Λ		<u> </u>				0.	0.	0.
(5) ZEKE CAMPFIELD	1.00 2.00	x		x				0.	0.	0.
SECRETARY	1.00	^		^				0.	0.	0.
(6) ANNA WHITING SORRELL	2.00	x		x				0.	0.	0.
EQUITY OFFICER	1.00	^		^				0.	0.	0.
(7) ALEXANDER DREUSSI LAW SCHOOL REP	2.00	x		x				0.	0.	0.
LAW SCHOOL REP (8) AMBER ELLISON	1.00	^		^				0.	0.	0.
LAW SCHOOL REP	2.00	x		x				0.	0.	0.
(9) ANNITA LUCCHESI	1.00	Δ							•	0.
DIRECTOR	2.00	x						0.	0.	0.
(10) ANTHONY SHIELDS	1.00									
DIRECTOR	2.00	x						0.	0.	0.
(11) BRIDGET KEVANE	1.00									
DIRECTOR	2.00	х						0.	0.	0.
(12) DAN SNEDIGAR	1.00									
DIRECTOR	2.00	х						0.	0.	0.
(13) DUSTIN SCHNEIDER	1.00									
DIRECTOR	2.00	Х						0.	0.	0.
(14) ERICK VALENCIA	1.00									
DIRECTOR	2.00	Х						0.	0.	0.
(15) JANE SMILIE	1.00									
DIRECTOR	2.00	Х						0.	0.	0.
(16) MARTHE VANSICKLE	1.00									
DIRECTOR	2.00	Х						0.	0.	0.
(17) SHEILA BONNARD	1.00							_	_	_
DIRECTOR	2.00	Х						0.	0.	0.

Form 990 (2022) AMERICAN									81-04	315	27 i	⊃age 8
Part VII Section A. Officers, Directors, Trus		ploy	ees,			ghe	st C		es (continued)			
(A) Name and title	(B) Average hours per week	box	not cl , unle:	Pos heck ss pe	rson i	than is bot pr/trus	h an	(D) Reportable compensation from	(E) Reportable compensation from related		(F) Estima amoun othe	t of
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC 1099-NEC)		compens from ti organiza and rela organiza	ation he ation ated
(18) VICKIE CHRISTIE	1.00		_		-							
DIRECTOR	2.00	X						0.		0.		0.
										+		
1b Subtotal c Total from continuation sheets to Part V								0.	108,32	2. 0.	18,5	786.
d Total (add lines 1b and 1c)								0.	108,32	-	18,7	
2 Total number of individuals (including but r compensation from the organization								eceived more than \$100),000 of reportable			0
 Did the organization list any former officer, 	director trust			mn			hio	ibest compensated emi			Yes	No
line 1a? If "Yes," complete Schedule J for s				•			Ŭ		2	🗋	3	x
4 For any individual listed on line 1a, is the su and related organizations greater than \$15									the organization		4	x
5 Did any person listed on line 1a receive or	accrue comper	nsat	ion f	rom	any	/ unr	elat	ed organization or indiv	idual for services			v
rendered to the organization? If "Yes," com Section B. Independent Contractors	ipiete Scheaule	e J f	or si	lcn	bers	son .					5	X
1 Complete this table for your five highest co the organization. Report compensation for										ensat	tion from	
(A) Name and business	address	NC	ONE	2				(B) Description of s	services	Со	(C) mpensati	on
							_					
2 Total number of independent contractors (\$100,000 of compensation from the organi	•	ot lii	mite	d to		se lis)	stec	above) who received n	nore than			

Forn	n 99	90 (ĪVI	L LIBERT	IES UNION	INC	81-0431	527 Page 9
Pa	rt ۱	VII	I Statement of Re	ver	nue						
			Check if Schedule O	cont	ains a respo	onse	or note to any lin	e in this Part VIII			
								(A)	(B)	(C)	(D) Revenue excluded
								Total revenue	Related or exempt function revenue		
											sections 512 - 514
nts nts	1	a	Federated campaigns		1a						
ar ar			Membership dues								
ې کې			Fundraising events								
ar ji			Related organizations								
s, °			Government grants (contr								
<u>io</u> isi			All other contributions, gifts,								
the			similar amounts not included	-			485,178.				
Contributions, Gifts, Grants and Other Similar Amounts		a	Noncash contributions included in			3	-				
and		-	Total. Add lines 1a-1f					485,178.			
							Business Code				
Ð		2 a									
, vio	–	b									
Ser											
εį		C									
Program Service Revenue		d									
Pro		e	All all a second a se								
_			All other program service								
			Total. Add lines 2a-2f								
	3	5	Investment income (includ	-				495.			495.
								495.			495.
	4		Income from investment of		-						
	5)	Royalties		(i) Real						
			_				(ii) Personal				
	6		Gross rents	6a							
			Less: rental expenses	6b							
			Rental income or (loss)	6c							
			Net rental income or (loss) <u></u>							
	7	'a	Gross amount from sales of		(i) Securit	ies	(ii) Other				
			assets other than inventory	7a							
•		b	Less: cost or other basis								
nue			and sales expenses	7b							
evenue			Gain or (loss)	7c							
Ĕ			Net gain or (loss)			· · · · · · ·					
Other R	8	3 a	Gross income from fundraisi	ng ev	rents (not						
ō			including \$		of						
			contributions reported on	line	1c). See						
			Part IV, line 18			8a					
		b	Less: direct expenses			8b					
		с	Net income or (loss) from	fund	Iraising ever	nts					
	9) a	Gross income from gamin	ig ac	tivities. See						
			Part IV, line 19			9a					
		b	Less: direct expenses								
		с	Net income or (loss) from	gam	ing activitie	s					
	10		Gross sales of inventory,								
			and allowances			10a					
		b	Less: cost of goods sold			10b					
			Net income or (loss) from			ry					
s							Business Code				
Miscellaneous Revenue	11	a									
ane		b									
evell eve		с									
Alisc R		d	All other revenue								
2			Total. Add lines 11a-11d								
	12		Total revenue. See instruction					485,673.	0.	0.	495.

AMERICAN CIVIL LIBERTIES UNION INC

	Check if Schedule O contains a respons		this Part IX		
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
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				
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	77,504.	51,769.	12,956.	12,779
8	Pension plan accruals and contributions (include				_
	section 401(k) and 403(b) employer contributions)	3,220.	2,151.	538.	531
9	Other employee benefits	6,381.	4,262.	1,067.	1,052
0	Payroll taxes	6,253.	4,177.	1,045.	1,031
1	Fees for services (nonemployees):				
а	Management				
b	Legal	653.	252.	240.	161
с	Accounting	5,428.	2,098.	1,993.	1,337
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	53,994.	20,873.	19,822.	13,299
12	Advertising and promotion	6,502.	6,377.	6.	119
13	Office expenses	1,777.	1,480.	102.	195
4	Information technology				
15	Royalties				
16	Occupancy	6,038.	3,870.	1,309.	859
17	Travel	15,729.	10,163.	1,976.	3,590
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	1,741.	1,077.	351.	313
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	498.	309.	113.	76
23	Insurance	82.	68.	6.	8
4	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.)				
а	EQUIPMENT	5,411.	3,433.	1,291.	687
a b	TELECOMMUNICATIONS	4,829.	3,184.	872.	773
D D	MEALS AND HOSTING	1,414.	613.	589.	212
d d	DUES AND SUBSCRIPTIONS	263.	252.	8.	3
-		164.	1.	66.	97
e 95	All other expenses	197,881.	116,409.	44,350.	37,122
25 26					51,144
.0	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				

Check here [

educational campaign and fundraising solicitation.

if following SOP 98-2 (ASC 958-720)

AMERICAN CIVIL LIBERTIES UNION IN

81-0431527 Page 11

Fai		Balance Sheet				
		Check if Schedule O contains a response or not	e to any line in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		146,300.	1	239,825.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		39,810.	3	29,952.
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or				
		trustee, key employee, creator or founder, subst				
		controlled entity or family member of any of thes			5	
	6	Loans and other receivables from other disquali				
		under section 4958(f)(1)), and persons described	d in section 4958(c)(3)(B)		6	
ts	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
Ÿ	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation			10c	
	11	Investments - publicly traded securities		50,425.	11	150,920.
	12	Investments - other securities. See Part IV, line 1			12	
	13	Investments - program-related. See Part IV, line			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		49,622.	15	203,906.
	16	Total assets. Add lines 1 through 15 (must equa		286,157.	16	624,603.
	17	Accounts payable and accrued expenses		3,516.	17	4,393.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete I			21	
S	22	Loans and other payables to any current or form				
Liabilities		trustee, key employee, creator or founder, subst				
abi		controlled entity or family member of any of thes	se persons		22	
	23	Secured mortgages and notes payable to unrela			23	
	24	Unsecured notes and loans payable to unrelated	d third parties		24	
	25	Other liabilities (including federal income tax, pa	yables to related third			
		parties, and other liabilities not included on lines	17-24). Complete Part X			
		of Schedule D		43,100.	25	92,877.
	26	Total liabilities. Add lines 17 through 25		46,616.	26	97,270.
6		Organizations that follow FASB ASC 958, che	ck here X			
čě		and complete lines 27, 28, 32, and 33.				
alan	27	Net assets without donor restrictions		218,153.	27	487,381.
Ä	28	Net assets with donor restrictions		21,388.	28	39,952.
nnc		Organizations that do not follow FASB ASC 9	58, check here			
Ē		and complete lines 29 through 33.				
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds			29	
sset	30	Paid-in or capital surplus, or land, building, or eq	uipment fund		30	
tAŝ	31	Retained earnings, endowment, accumulated in	come, or other funds		31	
Ne	32	Total net assets or fund balances		239,541.	32	527,333.
	33	Total liabilities and net assets/fund balances		286,157.	33	624,603.

624,603. Form **990** (2022)

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Form 990 (2022
Dort Y	Ba

Form	AMERICAN CIVIL LIBERTIES UNION INC	81-0431	.527	Pa	ge 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1			73.
2	Total expenses (must equal Part IX, column (A), line 25)	2			81.
3	Revenue less expenses. Subtract line 2 from line 1	3			92.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	23	9,5	41.
5	Net unrealized gains (losses) on investments	5			
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	52	7,3	33.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
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 Schedul	e O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed				
	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 separat	e basis,			
	consolidated basis, or both:				
	Separate basis X Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of th	e 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 Scl				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			_	000	

Form **990** (2022)

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

AMERICAN CIVIL LIBERTIES UNION INC 8	81-0431527

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(4) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* religious.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

	B (Form 990) (2022)		Pag
Name of c	organization	Er	nployer identification numbe
AMERI	CAN CIVIL LIBERTIES UNION INC		81-0431527
Part I	Contributors (see instructions). Use duplicate copies of Part I if ad	ditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<u>N/A</u>	\$485,178	Person X Payroll Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash

(Complete Part II for

Page **2**

Name of organization

AMERICAN CIVIL LIBERTIES UNION INC

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

	Noncash Property (see instructions). Use duplicate copies of Part II	n additional opace is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		_	

Schedule B (Form 990) (2022)

81-0431527

Employer identification number

Schedule	B (Form 990) (2022)		Page 4					
Name of c	organization		Employer identification number					
AMERI	CAN CIVIL LIBERTIES UNI	ON INC	81-0431527					
Part III	from any one contributor. Complete columns (a)	through (e) and the following line ent	ection 501(c)(7), (8), or (10) that total more than \$1,000 for the year y. For organizations					
	completing Part III, enter the total of exclusively religious, or Use duplicate copies of Part III if additional	charitable, etc., contributions of \$1,000 or I	ess for the year. (Enter this info. once.) \$					
(a) No.								
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
		(e) Transfer of gif						
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee					
		[
(a) No. from Part I	(b) Purpose of gift (c) Use of g		(d) Description of how gift is held					
Farti								
	(e) Transfer of gift							
		nd 71D : 4	Deletionship of transform to transform					
	Transferee's name, address, a		Relationship of transferor to transferee					
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
Part I								
		e) Transfer of gift	· · · · · · · · · · · · · · · · · · ·					
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee					
(a) No. from								
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
		(e) Transfer of gift	t					
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee					

SCHEDULE C (Form 990)		olitical Campaign a	-	-		OMB No. 1545-0047
Department of the Treasury For Organizations Exempt From Income Tax Under section 501(c) and section 527 Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.						Open to Public Inspection
If the organization ans • Section 501(c)(3) org • Section 501(c) (other	wered "Yes," or ganizations: Com r than section 50	Form 990, Part IV, line 3, or For nplete Parts I-A and B. Do not com D1(c)(3)) organizations: Complete F	m 990-EZ, Part V, lir plete Part I-C.	ne 46 (Political Cam		-
 Section 501(c)(3) or Section 501(c)(3) or If the organization ans Tax) (See separate insi Section 501(c)(4), (5 	wered "Yes," or ganizations that ganizations that wered "Yes," or tructions), then	e Part I-A only. I Form 990, Part IV, line 4, or For have filed Form 5768 (election und have NOT filed Form 5768 (electio I Form 990, Part IV, line 5 (Proxy tions: Complete Part III.	der section 501(h)): Co n under section 501(h	omplete Part II-A. Do h)): Complete Part II-	not com B. Do not m 990-E 2	plete Part II-B. t complete Part II-A. Z, Part V, line 35c (Proxy
Name of organization		N CIVIL LIBERTIES				er identification number 81-0431527
Part I-A Compl	ete if the org	anization is exempt unde	r section 501(c)	or is a section	527 org	anization.
	activity expendit	ation's direct and indirect political ures gn activities				6,335.
Part I-B Compl	ete if the org	anization is exempt unde	r section 501(c)((3).		
 Enter the amount of If the organization if Was a correction m b If "Yes," describe in Part I-C Compl Enter the amount of Enter the amount of Enter the amount of Total exempt function and Total exempt funct line 17b Did the filing organ Enter the names, a made payments. From 	of any excise tax ncurred a section hade? In Part IV. ete if the orgonic lirectly expended of the filing organ stivities ion expenditures ization file Form ddresses and en or each organiza	nployer identification number (EIN) tion listed, enter the amount paid	s under section 4955 or this year? <u>r section 501(c),</u> ion 527 exempt funct er organizations for se d on Form 1120-POL, of all section 527 po from the filing organiz	except section tion activities ection 527	\$	Yes No Yes No (3). Yes Yes No Yes No Yes No the filing organization amount of political
		omptly and directly delivered to a additional space is needed, provic			separate	segregated fund or a
(a) Namo	. ,	(b) Address	(c) EIN	(d) Amount paid filing organization funds. If none, en	on's C	(e) Amount of political ontributions received and promptly and directly delivered to a separate political organization. If none, enter -0

Part II-A section 501(h). Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h). A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). (e) Filing organization's totals B Check if the filing organization checked box A and "limited control" provisions appy. (e) Filing organization's totals 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) if the term "expenditures to influence a legislative body (direct lobbying) (f) Filing organization's totals 1a Total lobbying expenditures to influence a legislative body (direct lobbying) if the amount filing the expenditures (add lines 1 c and 10) if the amount for the following table in both columns. If the amount filing the organization or set \$1,000,000 20% of the amount in line 1.6.0000 if the excess over \$500,000. Over \$1,000,000 but not over \$1,000,000 \$100,000 puts 10% of the excess over \$1,000,000. if the sing a mount there in the file from line 1a. If zero or less, enter -0. 1 Subtract line 1 for mn line 1a. If zero or less, enter -0. is subtract line 1 from line 1a. If zero or less, enter -0. 1 Subtract line 1 from line 1a. If zero or less, enter -0. is subtract line 1 from line 1a. If zero or less, enter -0. 1 Subtract line 1 from line 1a. If zero or less, enter -0. is bubtr	Schedule	C (Form 990) 2022	AMERI	CAN CI	VIL LIBERTI	ES UNION IN	C 81-0	431527 Page 2
A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). (a) Filing organization checked box A and "limited control" provisions apply. B Check if the filing organization checked box A and "limited control" provisions apply. (b) Affiliated group totals 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) into totals (b) Affiliated group totals of Total lobbying expenditures (add lines ta and tb) (c) Total lobbying expenditures (add lines ta and tb) (c) Total lobbying expenditures (add lines to and td) (c) Total lobbying expenditures (add lines to and td) d Other exempt purpose expenditures (add lines to and td) (c) Total exempt purpose expenditures (add lines to and td) (c) Total exempt purpose expenditures (add lines to and td) (c) Total exempt purpose expenditures (add lines to and td) (c) Total exempt purpose expenditures (add lines to and td) (c) Total exempt purpose expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add lines to and td) (c) Total bobying expenditures (add l	Part II-		ganizatio	on is exe	mpt under sectio	n 501(c)(3) and fi	ed Form 5768 (e	lection under
a check if the filling organization checked box A and "limited control" provisions apply. Limits on Lobbying Expenditures (a) Filling organization's totals 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) interm "expenditures to influence a legistative body (direct lobbying) b Total lobbying expenditures (add lines 1 to and 10) interm "expenditures (add lines 1 to and 10) c Total lobbying expenditures interme the following table in both columns. If the amount on the respective (add lines 1 to and 10) interme the following table in both columns. If the amount on the respective (add lines 1 to and 10) interme the following table in both columns. If the amount on the respective (add lines 1 to and 10) interme the following table in both columns. If the amount on the respective (add lines 1 to and 10) interme the following table in both columns. Vere \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$1,000,000. Over \$1,000,000 but not over \$1,000,000 \$10,000,000. Over \$1,000,000 but not over \$1,000,000 \$10,000,000. Over \$1,000,000 but not over \$1,000,000 \$10,000,000. Over \$1,000,000 \$10,000,000. Over \$1,000,000 \$10,000,000. Over \$1,000,000 \$100,000,00. Over \$1,000,						B		
B Check if the filing organization checked box A and "limited control" provisions apply. Limits on Lobbying Expenditures organization's totals (a) Filing organization's totals (b) Affiliated group totals 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) intervent intervent intervent b Total lobbying expenditures (ad lines t a and 1b) intervent intervent intervent d Other exempt purpose expenditures (add lines t c and 1d) intervent intervent intervent f Lobbying nontaxable amount. Enter the amount from the following table in both columns. intervent intervent Were \$500,000 Lin (d) if (b) is: The lobbying nontaxable amount is: intervent Not over \$500,000 20% of the amount on line 1e. intervent intervent intervent Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 15% of the excess over \$1,000,000 intervent intervent intervent g Grassroots nontaxable amount (enter 25% of line 1f) h is butract line 1f from line 1a. If zero or less, enter -0 is butract file for mount \$20,000 is the sequencits of 10,000 is the sequencits of line set is and the glob of line set is and the secess over \$1,000,000 is the sexese ov	A Chec					n Part IV each affiliated	group member's nam	ie, address, EIN,
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The term "expenditures" means amounts paid or incurred.) organization's totals totals 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) totals totals b Total lobbying expenditures (add lines 1a and 1b) totals totals c Total lobbying expenditures (add lines 1a and 1b) totals totals d Other exempt purpose expenditures totals totals e Total lobbying intravable amount. Enter the amount from the following table in both columns. the amount on line 1c, column (a) r(b) is: The lobbying nontaxable amount is: Not over \$500,000 totals \$500,000 \$100,000 plus 15% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$1,000,000 \$225 over plus 5% of line 11 h Subtract line 1 from line 1. If zero or less, enter	D Offec						(a) Filing	(b) Affiliated group
b Total lobbying expenditures to influence a legislative body (direct lobbying))	organization's	
c Total lobbying expenditures (add lines 1a and 1b) d Other exempt purpose expenditures e Total exempt purpose expenditures (add lines 1c and 1d) f Lobbying nontaxable amount. Einter the amount from the following table in both columns. If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not over \$500,000 20% of the amount on line 1e. Over \$500,000 but not over \$1,000,000 \$175,000 plus 15% of the excess over \$1,000,000. Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000. Over \$1,000,000 but not over \$1,7000,000 \$215,000 plus 5% of the excess over \$1,000,000. Over \$1,000,000 but not over \$1,7000,000 \$225,000 plus 5% of the excess over \$1,000,000. Over \$1,000,000 \$11,000,000. g Grassroots nontaxable amount (enter 25% of line 1f) h Subtract line 1f from line 1c. If zero or less, enter -0. j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? Yes A-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) ection do not have to complete all of the five columns below. See the separate instructions for lines 2a through 21. Lobbyin	1a Tota	al lobbying expenditures to infl	uence put	olic opinion (grassroots lobbying)			
d Other exempt purpose expenditures	b Tota	al lobbying expenditures to infl	uence a le	gislative boo	dy (direct lobbying)			
e Total exempt purpose expenditures (add lines 1c and 1d)	c Tota	al lobbying expenditures (add l	ines 1a an	id 1b)				
f Lobbying nontaxable amount. Enter the amount from the following table in both columns. If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not over \$500,000 20% of the amount on line 1e. Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000 Over \$17,000,000 \$10,000,000. g Grassroots nontaxable amount (enter 25% of line 1f)	d Oth	er exempt purpose expenditur	es					
If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not over \$500,000 20% of the amount on line 1e. Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 15% of the excess over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 15% of the excess over \$1,500,000 Over \$1,000,000 \$175,000,000 Over \$1,000,000 \$100,000,000 Over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$1,000,000 \$1,000,000 Over \$1,000,000 \$1,000,000 Image: the stan amount denter 15% of line 11/ Image: the excess over \$1,500,000 Image: the stan amount other than zero on either line 1 h or line 11, did the organization file Form 4720 Image: the stan amount other than zero on either line 1 h or line 11, did the organization file Form 4720 reporting section 4911 tax for this year? Image: the separate instructions for lines 2a through 2f.) Ves No A-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do no thave to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Calendar year Image:	e Tota	al exempt purpose expenditure	es (add line	es 1c and 1c	d)			
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Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000. Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000. Over \$1,500,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,000,000. Over \$17,000,000 \$1,000,000. g Grassroots nontaxable amount (enter 25% of line 1f)	lf th	e amount on line 1e, column (a) o	or (b) is:	The lob	bying nontaxable am	ount is:		
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000. Over \$17,000,000 \$1,000,000. g Grassroots nontaxable amount (enter 25% of line 1f)	Not	over \$500,000		20% of	the amount on line 1e.			
Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000. g Grassroots nontaxable amount (enter 25% of line 1f)	Ove	er \$500,000 but not over \$1,00	0,000	\$100,00	00 plus 15% of the exc	ess over \$500,000.		
Over \$17,000,000 \$1,000,000. g Grassroots nontaxable amount (enter 25% of line 1f)	Ove	er \$1,000,000 but not over \$1,5	500,000	\$175,00	00 plus 10% of the exc	ess over \$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)	Ove	er \$1,500,000 but not over \$17	,000,000	\$225,00	00 plus 5% of the exce	ess over \$1,500,000.		
h Subtract line 1g from line 1a. If zero or less, enter -0- i Subtract line 1f from line 1c. If zero or less, enter -0- j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? Yes A-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Lobbying Expenditures During 4-Year Averaging Period Calendar year (a) 2019 (or fiscal year beginning in) (a) 2019 Lobbying ceiling amount (b) 2020 b Lobbying ceiling amount c Total lobbying expenditures d Grassroots nontaxable amount	Ove	er \$17,000,000		\$1,000,	000.			
h Subtract line 1g from line 1a. If zero or less, enter -0- i Subtract line 1f from line 1c. If zero or less, enter -0- j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? Yes A-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Lobbying Expenditures During 4-Year Averaging Period Calendar year (a) 2019 (or fiscal year beginning in) (a) 2019 Lobbying ceiling amount (b) 2020 b Lobbying ceiling amount c Total lobbying expenditures d Grassroots nontaxable amount								
i Subtract line 1f from line 1c. If zero or less, enter -0. j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? 4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) Total 2a Lobbying nontaxable amount (150% of line 2a, column(e)) c Total lobbying expenditures d Grassroots nontaxable amount	-	•		,				
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 Yes No Yes No 4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Lobbying Expenditures During 4-Year Averaging Period Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) Total 2 Lobbying nontaxable amount b Lobbying ceiling amount (150% of line 2a, column(e)) c Total lobbying expenditures d Grassroots nontaxable amount		•						
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4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Lobbying Expenditures During 4-Year Averaging Period Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) Total 2a Lobbying nontaxable amount (150% of line 2a, column(e)) Image: Column(e) Image: Column(e) Image: Column(e) c Total lobbying expenditures Image: Column(e) Image: Column(e) Image: Column(e) d Grassroots nontaxable amount Image: Column(e) Image: Column(e) Image: Column(e)							г	—.
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) Lobbying Expenditures During 4-Year Averaging Period Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) Total 2a Lobbying nontaxable amount (150% of line 2a, column(e)) c Total lobbying expenditures	rep	orting section 4911 tax for this	year?				L	Yes No
Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) Total 2a Lobbying nontaxable amount		(Some organizations t		a section 5	01(h) election do not	have to complete all	of the five columns b	elow.
(or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) 10tal 2a Lobbying nontaxable amount			Lob	bying Expe	nditures During 4-Yea	ar Averaging Period		
b Lobbying ceiling amount (150% of line 2a, column(e))	(or		(a)	2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
(150% of line 2a, column(e))	2a Lob	bying nontaxable amount						
c Total lobbying expenditures d Grassroots nontaxable amount	b Lob	bying ceiling amount						
d Grassroots nontaxable amount	(15)	0% of line 2a, column(e))						
	<u> </u>	al lobbying expenditures						
	d Gro	esroats nontavable amount						

Schedule C (Form 990) 2022

(150% of line 2d, column (e))

f Grassroots lobbying expenditures

AMERICAN CIVIL LIBERTIES UNION INC

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description			(a)		(b)	
of the	e lobbying activity.	Yes	No	Amo	ount	
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:					
a h	Volunteers? Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?					
	Media advertisements?					
	Mailings to members, legislators, or the public?					
	Publications, or published or broadcast statements?					
	Grants to other organizations for lobbying purposes?					
	Direct contact with legislators, their staffs, government officials, or a legislative body?					
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?					
	Other activities?					
	Total. Add lines 1c through 1i					
	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?					
	If "Yes," enter the amount of any tax incurred under section 4912					
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?					
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	on 501(c)	(5), or se	ction		
				Yes	No	
1	Were substantially all (90% or more) dues received nondeductible by members?		1	x		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				X	
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the				X	
	t III-B Complete if the organization is exempt under section 501(c)(4), section			ction		
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered	"No" OF	R (b) Part	III-A, lin	e 3, is	
	answered "Yes."					
1	Dues, assessments and similar amounts from members		1			
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)	cal				
	expenses for which the section 527(f) tax was paid).					
а	Current year		2a			
b	Carryover from last year		2b	L		
С	Total		2c			
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3	L		
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exc	cess				
	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p	oolitical				
	expenditures next year?		4	L		
-	Taxable amount of lobbying and political expenditures. See instructions		5	L		
	t IV Supplemental Information					
	de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group	o list); Part I	I-A, lines 1 a	and 2 (See		
	ıctions); and Part II-B, line 1. Also, complete this part for any additional information. 【Τ Ι-Α, LINE 1:					
יישי	E ACLU OF MONTANA WORKS YEAR-ROUND TO PROTECT THE C	ONGUT		лт		
111	ACLO OF MONTANA WORKS TEAR-ROOND TO PROTECT THE C					
RIC	HTS AND CIVIL LIBERTIES OF ALL MONTANANS, INCLUDIN	G MEMI	BERS O	F THE		
13	NATIVE AMERICAN TRIBES WITHIN THE STATE. DURING MC	NTANA	'S BIE	NNIAL		
LEC	GISLATIVE SESSION, THE ORGANIZATION ENGAGES IN DIRE	CT ANI) GRAS	SROOTS	5	
LOI	BYING EFFORTS TO LOBBY MONTANA LEGISLATORS ON THE	ORGAN	IZATIO	N'S TC	P	

	C (Form 990	,	AMERICA		LIBERTI	ES UNION	INC 8	1 - 0431527	Page 4
Part IV	Supple	mental Inf	ormation (conti	nued)					
PRIORI	ITIES	INCLUDI	NG INDIGE	NOUS JU	STICE, C	RIMINAL	LEGAL REFOR	M, LGBTQ	
RIGHTS	S, AND	VOTING	RIGHTS,	AND WOR	KS ON A	RANGE OF	ADDITIONAL	ISSUES	
INCLUI	DING R	EPRODUC	TIVE JUSI	ICE, IM	MIGRANTS	' RIGHTS	, FREEDOM O	F SPEECH	
AND RI	ELIGIO	N, AND	INFORMATI	ON AND	DIGITAL	PRIVACY.			

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SCHEDULE D

Department of the Treasury Internal Revenue Service

(Form 9	9 90)
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232051 09-01-22

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.



Employer identification number

Nam	e of the organization AMERICAN CIVIL LIBE	RTIES UNI	ON	INC	Employer identification nu 81-0431527	mber
Pa	t I Organizations Maintaining Donor Advised	d Funds or Oth	er S	imilar Funds o	or Accounts.Complete if the	
	organization answered "Yes" on Form 990, Part IV, line				·	
		(a) Donor ad	vised	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 w	riting that the asset	ts hel	d in donor advised	d funds	
•	are the organization's property, subject to the organization's e	-				No
6	Did the organization inform all grantees, donors, and donor ad					
•	for charitable purposes and not for the benefit of the donor or					
	impermissible private benefit?					No
Pa						
1	Purpose(s) of conservation easements held by the organizatio			,	,	
•	Preservation of land for public use (for example, recreati			Preservation of a	historically important land area	
	Protection of natural habitat				certified historic structure	
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation cor	ntribu	ition in the form of	a conservation easement on the la	et
-	day of the tax year.				Held at the End of the Tax	
а	Total number of conservation easements				2a	
b	Total acreage restricted by conservation easements					
c	Number of conservation easements on a certified historic stru					
d	Number of conservation easements included in (c) acquired at					
	historic structure listed in the National Register	•			2d	
3	Number of conservation easements modified, transferred, rele					
-	year		.,			
4	Number of states where property subject to conservation ease	ement is located				
5	Does the organization have a written policy regarding the period	-	pecti	on, handling of		
	violations, and enforcement of the conservation easements it				Yes	No
6	Staff and volunteer hours devoted to monitoring, inspecting, h					
		Ū	,	U	Č,	
7	Amount of expenses incurred in monitoring, inspecting, handli	ing of violations, an	d enf	orcing conservatio	on easements during the year	
				C C		
8	Does each conservation easement reported on line 2(d) above	e satisfy the require	ment	s of section 170(h)(4)(B)(i)	
	and section 170(h)(4)(B)(ii)?				Yes	No
9	In Part XIII, describe how the organization reports conservatio					
	balance sheet, and include, if applicable, the text of the footnot			-		
	organization's accounting for conservation easements.	-				
Pa	t III Organizations Maintaining Collections of	Art, Historical	Trea	asures, or Oth	ner Similar Assets.	
	Complete if the organization answered "Yes" on Form 9	990, Part IV, line 8.				
1a	If the organization elected, as permitted under FASB ASC 958	3, not to report in its	s reve	nue statement an	d balance sheet works	
	of art, historical treasures, or other similar assets held for publ	lic exhibition, educa	ation,	or research in furt	herance of public	
	service, provide in Part XIII the text of the footnote to its finance	cial statements that	t deso	cribes these items		
b	If the organization elected, as permitted under FASB ASC 958	3, to report in its rev	enue	statement and ba	lance sheet works of	
	art, historical treasures, or other similar assets held for public	exhibition, educatio	on, or	research in furthe	rance of public service,	
	provide the following amounts relating to these items:					
	(i) Revenue included on Form 990, Part VIII, line 1				\$	
	(ii) Assets included in Form 990, Part X					
2	If the organization received or held works of art, historical trea					
	the following amounts required to be reported under FASB AS				-	
а	Revenue included on Form 990, Part VIII, line 1	-			\$	
	Assets included in Form 990, Part X					
	For Paperwork Reduction Act Notice, see the Instructions				Schedule D (Form 990)) 2022

	dule D (Form 990) 2022 AMERICA	N CIVIL LI							7 Page 2
3	Using the organization's acquisition, accessi	ion, and other record	ds, check any of t	ne following that	t make sig	nificant	use of its		
	collection items (check all that apply):			Ū					
а	Public exhibition	d	I 🗌 Loan or e	xchange progra	ım				
b	Scholarly research	е	e 🗌 Other						
с	Preservation for future generations								
4	Provide a description of the organization's co	ollections and explai	n how they furthe	r the organizatio	on's exem	pt purpo	se in Par	XIII.	
5	During the year, did the organization solicit of	or receive donations	of art, historical tr	easures, or othe	er similar a	assets		_	
	to be sold to raise funds rather than to be ma	aintained as part of t	the organization's	collection?	<u></u>		L	Yes	No No
Par	t IV Escrow and Custodial Arran	-	ete if the organiza	tion answered "	Yes" on F	orm 990	, Part IV,	line 9, or	
	reported an amount on Form 990, Pa	rt X, line 21.							
1a	Is the organization an agent, trustee, custod							7	
	on Form 990, Part X?						L	Yes	└── No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	ollowing table:						
								Amount	
	Beginning balance					1c			
	Additions during the year					1d			
	Distributions during the year					1e			
f	Ending balance Did the organization include an amount on F					1 f		Yes	No
	If "Yes," explain the arrangement in Part XIII.								
Par									
		(a) Current year	(b) Prior year	(c) Two year			ears back	(e) Four	years back
1a	Beginning of year balance							. ,	
b	Contributions								
	Net investment earnings, gains, and losses								
d	Grants or scholarships								
	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
	End of year balance								
2	Provide the estimated percentage of the cur	rent year end baland	ce (line 1g, columr	n (a)) held as:					
а	Board designated or quasi-endowment		_%						
b	Permanent endowment	%							
С	Term endowment	%							
	The percentages on lines 2a, 2b, and 2c sho	ould equal 100%.							
3a	Are there endowment funds not in the posse	ession of the organiz	ation that are held	and administe	red for the	e		г	
	organization by:								Yes No
	(i) Unrelated organizations							3a(i)	
	(ii) Related organizations							3a(ii)	
	If "Yes" on line 3a(ii), are the related organiza							3b	
4 Par	Describe in Part XIII the intended uses of the t VI Land, Buildings, and Equipm		owment funds.						
1 0	Complete if the organization answere		0 Part IV line 11a	See Form 990	Part X lii	ne 10			
	Description of property	(a) Cost or o	· · ·	ost or other		umulate	d	(d) Bool	value
	Decemption of property	basis (investr		is (other)	• •	eciation	-	(, 200	4.40
1a	Land								
	Buildings								
	Leasehold improvements								
	Equipment								
	Other								
Tota	. Add lines 1a through 1e. (Column (d) must e	equal Form 990, Part	X, column (B), line	ə 10c.)					0.

Schedule D (Form 990) 2022

Part VIII Investments - Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12. (a) Description of security or category (including name of security) (b) Book value (c) Method of valuation: Cost or end-of-yea (1) Financial derivatives (a) Cosely held equity interests (b) Book value (c) Method of valuation: Cost or end-of-yea (2) Closely held equity interests (a) Cosely held equity interests (b) Book value (c) Method of valuation: Cost or end-of-yea (A) (b) Book value (c) Method of valuation: Cost or end-of-yea (c) (B) (c) (c) (c) (C) (c) (c) (c) (D) (c) (c) (c) (F) (c) (c) (c) (G) (c) (c) (c) (H) (c) (c) (c) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (c) (c) Part VIII Investments - Program Related. (c) Method of valuation: Cost or end-of-yea (1) (c) (c) Method of valuation: Cost or end-of-yea (d) (2) (c) (c) Method of	
(a) Description of security or category (including name of security) (b) Book value (c) Method of valuation: Cost or end-of-yea (1) Financial derivatives	
(1) Financial derivatives (1) Financial derivatives (2) Closely held equity interests (2) Closely held equity interests (3) Other (2) Closely held equity interests (A) (2) Closely held equity interests (B) (2) Closely held equity interests (B) (2) Closely held equity interests (B) (2) Closely held equity interests (C) (2) Closely held equity interests (B) (2) Closely held equity interests (G) (6) Closely held equity interests (C) (7) Closely held equity interests (1) (2) Closely held equity interest (3) (2) Closely held equity interest	
(2) Closely held equity interests	ar market value
(3) Other (A) (A) (B) (B) (C) (C) (C) (D) (C) (E) (C) (F) (C) (G) (C) (H) (C) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (C) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3) (3)	
(A) (A) (B) (A) (C) (A) (D) (A) (E) (A) (F) (A) (G) (A) (G) (A) (H) (A) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (A) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-yea (1) (2) (A) (A) (3) (A) (A) (A)	
(B) (C) (C) (D) (E) (E) (F) (C) (G) (C) (H) (C) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (C) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3) (3)	
(C) (D) (E) (E) (F) (E) (G) (E) (H) (E) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (E) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (C) Method of valuation: Cost or end-of-yea (1) (2) (3) (3)	
(D) (E) (F) (G) (G) (H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (E) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3) (3)	
(E) (F) (G) (G) (H) (H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (E) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3) (3)	
(F) (G) (G) (H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (E) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3) (3)	
(G) (H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) (E) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3)	
(H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (1) (2) (3)	
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-yea (1) (2) (3)	
Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-yea (1) (2) (3) (4)	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-yea (1) (2) (3) (4)	
(a) Description of investment (b) Book value (c) Method of valuation: Cost or end-of-year (1) (2) (3) (3)	
(2) (3)	ar market value
(2) (3)	
(3)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)	
Part IX Other Assets.	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.	
	b) Book value
(1) DUE FROM RELATED PARTY - ACLU NATIONAL	203,906.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	203,906.
Part X Other Liabilities.	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability (b)	
	b) Book value
(1) Federal income taxes (2) DUE TO RELATED PARTY - ACLU MT FDN	02 077
	92,877.
(3)	
(4)	
(5)	
(6) (7)	
(7)	
(9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	
 Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that rej 	92,877.

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...

Sche	dule D (Form 990) 2022 AMERICAN CIVIL LIBERTIES	UNION	INC	81-0431527 Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Stater	nents Wit		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.		
1	Total revenue, gains, and other support per audited financial statements			1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d			2e
3	Subtract line 2e from line 1			3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b			4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5
Pa	t XII Reconciliation of Expenses per Audited Financial State		ith Expenses per	Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12			
1	Total expenses and losses per audited financial statements			1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities			
b	Prior year adjustments			
С	Other losses			
d	Other (Describe in Part XIII.)	-		
е	Add lines 2a through 2d			2e
3	Subtract line 2e from line 1			3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)	4b		
с	Add lines 4a and 4b			4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5
Pa	rt XIII Supplemental Information.			

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

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ

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

Open to Public Inspection Employer identification number

81-0431527

OMB No 1545-0047

AMERICAN CIVIL LIBERTIES UNION INC

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

NON-PARTISAN LOBBYING ACTIVITIES AND EDUCATION.

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

THE BOARD OF DIRECTORS WILL REVIEW THE FORM 990, WITH THE EXCEPTION OF

SCHEDULE B, BEFORE IT IS FILED.

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

ALL EMPLOYEES AND BOARD MEMBERS ARE REQUIRED TO ANNUALLY DISCLOSE CONFLICTS AND THE ORGANIZATION DISCUSSES WITH IT'S BOARD MEMBERS AND EMPLOYEES THE IMPORTANCE OF COMPLYING WITH THE POLICY.

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

THE EXECUTIVE COMMITTEE DETERMINES THE EXECUTIVE DIRECTOR'S COMPENSATION

AND THE EXECUTIVE DIRECTOR DETERMINES THE COMPENSATION OF OTHER EMPLOYEES

WITH THE APPROVAL OF THE BOARD OF DIRECTORS IN THE BUDGETING PROCESS.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THE FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.

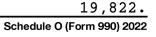
FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER CONTRACTED SERVICES:

PROGRAM SERVICE EXPENSES

MANAGEMENT AND GENERAL EXPENSES

20,873.



Schedule O (Form 990) 2022	Page 2
Name of the organization AMERICAN CIVIL LIBERTIES UNION INC	Employer identification number 81-0431527
FUNDRAISING EXPENSES	13,299.
TOTAL EXPENSES	53,994.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	53,994.

SCH	EDULE	R

(Form 990)

Department of the Treasury Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

OMB No. 1545-0047

22 Open to Public Inspection

Employer identification number

81-0431527

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

Name of the organization

AMERICAN CIVIL LIBERTIES UNION INC

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	conti	g) 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
ACLU OF MONTANA FOUNDATION, INC 81-0445339, PO BOX 1968, MISSOULA, MT 59806	DEFEND, PRESERVE, AND ADVANCE CIVIL LIBERTIES	Montana	501(C)3	LINE 7			x
	-						
	-						
						1	

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Schedule R (Form 990) 2022

Schedule R (Form 990) 2022 AMERICAN CIVIL LIBERTIES UNION INC

81-0431527 Page 2

(k)

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

 (a)
 (b)
 (c)
 (d)
 (e)
 (f)
 (g)
 (h)
 (i)
 (j)

 Name, address, and EIN
 Primary activity
 Legal domicile
 Direct controlling
 Predominant income
 Share of total
 Share of
 Disproportionate
 Code V-UBI
 General or Per

Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, xcluded from tax under	Predominant income (related, unrelated, excluded from tax under	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	alloca		Code V-UBI amount in box 20 of Schedule	Gene mana part	eral or aging ner?	Percentage ownership												
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes	No															

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sec 512(t contr ent	i) tion b)(13) rolled ity?
		country)				400010		Yes	
									<u> </u>
									<u> </u>
			1					1	

Schedule R (Form 990) 2022 AMERICAN CIVIL LIBERTIES UNION INC

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

Not	e: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
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	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		Х
	Gift, grant, or capital contribution to related organization(s)	1b		Х
с	Gift, grant, or capital contribution from related organization(s)	1c		Х
	Loans or loan guarantees to or for related organization(s)	1d		Х
е	Loans or loan guarantees by related organization(s)	1e		Х
f	Dividends from related organization(s)	1f		Х
g	Sale of assets to related organization(s)	1g		Х
	Purchase of assets from related organization(s)	1h		Х
i	Exchange of assets with related organization(s)	1i		Х
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		Х
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		Х
	Performance of services or membership or fundraising solicitations for related organization(s)	11		Х
	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х
	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Х	
	Sharing of paid employees with related organization(s)	10	Х	
р	Reimbursement paid to related organization(s) for expenses	1p	X	
	Reimbursement paid by related organization(s) for expenses	1q		Х
r	Other transfer of cash or property to related organization(s)	1r		Х
s	Other transfer of cash or property from related organization(s)	1s		Х
	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ACLU OF MONTANA FOUNDATION, INC.	N	6,038.	соят
(2) ACLU OF MONTANA FOUNDATION, INC.	0	93,357.	соят
(3) ACLU OF MONTANA FOUNDATION, INC.	Р	98,486.	соят
<u>(4)</u>			
<u>(5)</u>			
(6)			

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Schedule R (Form 990) 2022 AMERICAN CIVIL LIBERTIES UNION INC

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) (c) EIN Primary activity Legal domicile Preduce	t income related, 501(c)(3) t ax under	(g) (h) (i) Share of Dispropor- cond of voor	(j) (k) General or Percentage
(state or foreign country) (rela exclude sect	t income Are all partners sec. Share of 501(c)(3) tax under orgs.? income 12-514) Yes No	allocations? of Schedule K-1	General or managing partner? Yes NO

Schedule R (Form 990) 2022

Part VII Supplemental Information

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