

ORAL ARGUMENT SCHEDULED FOR SEPTEMBER 14, 2012

**UNITED STATES COURT OF APPEALS FOR THE  
DISTRICT OF COLUMBIA CIRCUIT**

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**Nos. 12-5117 & 12-5118**

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CENTER FOR INDIVIDUAL FREEDOM,  
*Defendant-Appellant,*  
and  
HISPANIC LEADERSHIP FUND,  
*Defendant-Appellant,*  
v.  
CHRIS VAN HOLLEN,  
*Plaintiff-Appellee,*  
and  
FEDERAL ELECTION COMMISSION,  
*Defendant-Appellee.*<sup>1</sup>

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ON APPEAL FROM THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

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**REPLY BRIEF FOR APPELLANT  
HISPANIC LEADERSHIP FUND**

Dated: August 3, 2012

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<sup>1</sup>The Federal Election Commission's (FEC) vote on whether to appeal to this Court resulted in a three-to-three deadlock.

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## GLOSSARY

BCRA	Bipartisan Campaign Reform Act, 116 Stat. 81
CFIF	Center for Individual Freedom
FEC	Federal Election Commission (“Commission”)
FECA	Federal Election Campaign Act of 1971
HLF	Hispanic Leadership Fund
JA	Joint Appendix
Opp. Br.	Brief for Appellee Chris Van Hollen

## **STATUTES, REGULATIONS, AND OTHER REFERENCES**

Applicable statutes and regulations are contained in an Addendum to the Opening Brief of CFIF, which has been adopted by HLF. Additional materials referenced herein are set forth in the addendum bound with this brief

## **SUMMARY OF THE REPLY**

Rep. Van Hollen relies entirely on fundamentally distinct case law to establish standing. Opp. Br. at 19-24. He seeks judicial intervention to regulate inarguably legal conduct of third-party independent speakers, over which the FEC has the least authority to regulate. Rep. Van Hollen made no assertion of underlying illegal conduct and failed to show any imminent or concrete harm stemming from the possible future actions of a hypothetical third-party. In attempting to show some concrete injury, he revealed that his true intent in obtaining disclosure is to suppress the independent speech of those who oppose his election to office.

In his Brief, Rep. Van Hollen persists in claiming that BCRA's electioneering communications reporting provisions are unambiguous and attempts to minimize the Constitutional concerns raised by the breadth of the unprecedented disclosure he seeks. Opp. Br. at 31-49. HLF reiterates that Congress' blanket prohibition of corporate-funded electioneering communications precludes the

district court's conclusion that Congress spoke directly to the precise issue before this Court. Further, the district court expressly declined to address the precise issue before it, and invalidated the FEC's 2007 regulation without engaging in step two of the *Chevron* analysis. The district court reached contradictory conclusions of law when it invalidated the 2007 regulation on the basis of unambiguous statutory language, while simultaneously reinstating a 2003 regulation that substituted key terms precisely because the same statutory language was ambiguous.

This Court's *de novo* review is not disputed. Because Rep. Van Hollen asserted nothing more than a generalized grievance about the legal conduct of independent third-party speakers, this Court should decline to recognize his standing and the case should be dismissed in its entirety. In the alternative, this Court should reverse the decision of the lower court for its failure to address its apparently contradictory legal conclusions, or to otherwise set forth a well-supported rule of law in accordance with step two of the *Chevron* analysis.

## ARGUMENT

### I. Representative Van Hollen Lacks Standing to Challenge 11 C.F.R. § 104.20(c)(9).

Unlike the claims presented in *Akins* and *Shays III*, Rep. Van Hollen makes no assertion that government regulation of hypothetical third-party conduct somehow obscures or permits illegal activity. *Akins* and *Shays III* were premised upon assertions that federal regulation permitted or masked illegal conduct, and contained accompanying allegations of improper conduct or action by the FEC. *FEC v. Akins*, 524 U.S. 11, 21 (1998); *Shays v. FEC (Shays III)*, 528 F.3d 914, 923 (D.C. Cir. 2008). Although standing does not depend on an assertion that particular conduct is illegal, the standing analysis “often turns on the nature and source of the claim asserted.” *McConnell v. FEC*, 540 U.S. 93, 227 (2003).

The judicial intervention Rep. Van Hollen seeks involves government regulation of third-party independent speech, over which the FEC has the absolute lowest level of regulatory authority. This Court made clear that independent speakers, like HLF and CFIF, are only subject to FEC regulation under the most narrow of circumstances:

Supreme Court decisions reflect [] the commonsense proposition that regulation of non-profits does not fit within the anti-corruption rationale, which constitutes the sole basis for regulating campaign contributions and expenditures. *See Davis [v. FEC]*, 554 U.S. 724 (2008). . . . [M]ere *donations* to non-profit groups cannot corrupt candidates and officeholders. . . . [I]t is ‘implausible that



contributions to independent expenditure political committees are corrupting.’ *N.C. Right to Life [v. Leake]*, 525 F.3d 274, 293]. And to the extent a non-profit then *spends* its donations on activities such as advertisements, get-out-the-vote efforts, and voter registration drives, those expenditures are not considered corrupting, even though they may generate gratitude from and influence with officeholders and candidates.

*Emily’s List v. FEC*, 581 F.3d 1, 11 (2008) (emphasis in original).

Further, the causation and redressability requirements for standing are “ordinarily ‘substantially more difficult’ to establish where, as here, a plaintiff challenges the government’s regulation of a third party.” *LaRoque v. Holder*, 650 F.3d 777, 790 (D.C. Cir. 2011) (subsequently dismissed on other grounds) *citing* *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 562 (1992). To establish standing when challenging regulation of third-party conduct, Rep. Van Hollen must show that either: A) the government action permits third-party conduct that would otherwise be illegal<sup>1</sup>; or B) “the record present[s] substantial evidence of a causal relationship between the government policy and the third-party conduct, leaving little doubt as to causation and the likelihood of redress.” *National Wrestling Coaches Ass’n v. Dept. of Education*, 366 F.3d 930, 940-42 (D.C. Cir. 2004); *see McConnell*, 540 U.S. at 225 (noting that the plaintiff bears the burden of

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<sup>1</sup> There is no doubt that the receipt and spending of funds by the relevant regulated groups is legal. The issue presented by this challenge is what disclosure obligations apply to these speakers.

“demonstrat[ing] an injury in fact. Which is concrete, distinct and palpable, and actual or imminent.”) (internal citations omitted).

Rep. Van Hollen argues that “[t]he standing allegations in [his] complaint track those found sufficient in *Shays III*.” Opp. Br. at 20. The rote recitation of standing claimed here may be the same as was alleged by the same attorneys in *Shays III*, but the nature of the underlying activity is fundamentally different. A finding of standing based on nothing more than a general reliance on *Akins* and *Shays III*, fails to take into account the “nature and source” of the claims asserted, and effectively eliminates the case or controversy requirement of Article III, Section 2 of the Constitution.

*A. The nature of the claim asserted - regulation of third-party independent speech protected by the First Amendment*

The *Shays III* Court paralleled the injury complained of with that recognized in *Akins*, noting that the “injury [] seems concrete and particular.” *Id.* The Court then concluded that the “injury is fairly traceable to the FEC because it is caused by the Commission’s rule, and the injury would be redressed were this court to invalidate the rule.” *Id.*

Rep. Van Hollen asks the judicial branch to essentially make public the donor lists of any organization that engages in speech related to public policy close

in time to elections.<sup>2</sup> The district court's brief consideration of standing falls far short of upholding the bar Rep. Van Hollen must meet to compel disclosure of nearly all donors to independent organizations engaging in conduct that is not only legal, but a fundamentally protected Constitutional right.

*B. Representative Van Hollen failed to establish informational or competitor standing*

Rep. Van Hollen now claims that he seeks only the information to which BCRA entitles him, which he characterizes as “information about *all* contributors financing electioneering communications.” Opp. Br. at 22. In prior submissions to the courts, his claims were far less vague, as he revealed how he intends to use the information sought. *See* J.A. 13 at ¶ 11 (“[He] will not be able to respond by . . . drawing to the attention of the voters in his district the identity of the persons who fund such ads.”); *see also* J.A. 93 at ¶ 4 (“I cannot draw attention to the person or persons who finance ‘electioneering communications’ about me and thereby put [] them in their proper context for voters to consider.”)

Rep. Van Hollen does not seek to expose or end illegal conduct that is permitted by FEC regulation, as Rep. Shays claimed in *Shays*. The information

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<sup>2</sup> *See also Emily's List*, 581 F.3d at 8-11, for discussion of the application of the anti-corruption rationale with respect to organizations that do not make contributions to candidates.

that he claims to seek will not permit him to “draw attention to the person or persons who finance ‘electioneering communications.’” *Id.* One can fairly conclude that Rep. Van Hollen simply seeks this information that will allow him to shine an accusatory light on and intimidate those who might exercise their right to engage in Constitutionally-protected speech. *See* Brief of Sen. McConnell, as *Amicus Curiae* at 22-3 (citing various public statements that show Rep. Van Hollen’s motive “is not *more* information for the public, but *less* political speech from adversaries.”).<sup>3</sup> The various descriptions of potential “harm” may not even rise to the level of “generalized grievances” – they may be entirely hypothetical:

Rep. Van Hollen *likely will be subjected to* attack ads . . . and will not be able to respond by drawing to the attention of the voters in his district the identity of persons who fund such ads.

J.A. 13 at ¶ 11 (emphasis added). Rep. Van Hollen subsequently made clear that his alleged “injury” may exist only in his own mind:

I will be forced to raise money, campaign, and attempt to discharge my important public responsibilities in a system that is *widely perceived to be*, and *I believe in many respects threatens to be*, significantly corrupted by non-disclosure of the sources of funds of ‘electioneering communications.’

J.A. 93 at ¶ 4 (emphasis added).

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<sup>3</sup> The complete cessation of electioneering communications since March 30, 2012, reinforces Senator McConnell’s point and demonstrates the suppressing effect of Rep. Van Hollen’s position. *See* Opening Brief of HLF at 12.

In the decade that the electioneering communication rule has been in effect, no person has ever broadcast an “electioneering communication” containing a reference to Rep. Van Hollen, meaning also that no person has ever reported such an “electioneering communication” while omitting the donor information that Rep. Van Hollen seeks. Although the occurrence of harm is not required for standing in all instances, there must be a showing of “actual or imminent, concrete injury-in-fact that is caused by the challenged regulations implementing” BCRA. *Shays I*, 414 F.3d at 89, 115 (Henderson, J., dissenting). It is difficult to imagine a less particularized and concrete injury than one that a challenger believes “in many respects threatens to be” in existence at some undefined time. J.A. 93 at ¶ 4.

This Court’s analysis of “competitor standing” in the political arena should reflect a degree of skepticism towards finding standing. *See id.* at 120 n. 4 (Henderson, J., dissenting) (“In the past we have consistently viewed competitor standing in the political arena with skepticism.”). Rep. Van Hollen has not met the “substantially more difficult bar” required to establish causation and redressability. *LaRoque*, 650 F.3d at 790 (subsequently dismissed on other grounds) *citing Lujan v. Defenders of Wildlife*, 504 U.S. 555, 562 (1992). Due in large part to the district court’s refusal to analyze Rep. Van Hollen’s claims of competitor standing, there is considerable doubt about the existence of any causal relationship between the challenged regulation and hypothetical third-party conduct.

A federal district court recently limited the extent of permissible disclosure in a state statute, reasoning that, the “flood of information” sought did “not bear a sufficient relationship to the interest of providing the electorate with meaningful information as to who is speaking in electioneering communications.” *Center For Individual Freedom, Inc. v. Tennant*, No. 1:08-cv-00190, 2011 U.S. Dist. LEXIS 78514, at \*167-69, (S.D.W.Va. July 18, 2011).<sup>4</sup> Similarly, the information Rep. Van Hollen believes he is entitled to would provide him with a list of persons who may or may not have contributed funds over a specific dollar amount to an organization, which were subsequently used to finance an advertisement. Rep. Van Hollen would be more likely to find a needle in a haystack than to pinpoint dollars directly funding an electioneering communication. That task is made nearly impossible because all dollars look the same, while needles are at least readily distinguished from hay.

Courts risk entirely removing the bar of standing by permitting judicial intervention premised upon a showing that Rep. Van Hollen, or any other voter, “believe[s]” that the integrity of the electoral system “in many respects threatens to be” diminished by some hypothetical future harm supposedly caused by a third

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<sup>4</sup> In his reply, Rep. Van Hollen states that the court in *Tennant* “made no attempt to square its ruling with *Citizens United*. Opp. Br. at 40. A cursory glance at the decision reveals that this statement is entirely unfounded and misleading, as *Citizens United* is cited throughout the decision.

party engaging in unquestionably legal free speech. J.A. at ¶ 4. If vague claims of this nature are deemed to satisfy the Constitutional requirements of standing, there is no longer any imaginable instance in which a voter cannot avail himself of a judicial remedy where a political one is more appropriate, but perhaps less likely.

## **II. The District Court Erred in Denying *Chevron* Deference because the Statute is Ambiguous.**

Nothing could more readily demonstrate the statute's ambiguity than developments following the district court's opinion, of which this Court may take judicial notice.<sup>5</sup> The FEC recently issued a press release to provide the regulated community with guidance for reporting electioneering communications. The press release explains that the agency's position is set out in reliance on the district court's interpretation of terms used in the 2003 regulation that was interpreting BCRA's electioneering communications reporting provisions.<sup>6</sup>

This makes clear that the district court erred in concluding that the reporting requirements at issue are easily understood and applied without the guidance provided by the 2007 regulation. J.A. 158 at n. 8. Rep. Van Hollen's argument that "BCRA unambiguously speaks to the precise question at issue" is readily

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<sup>5</sup> Press Release, FEC Statement on *Van Hollen v. FEC*, (July 27, 2012) (available at [http://fec.gov/press/press2012/20120727\\_VanHollen\\_v\\_FEC.shtml](http://fec.gov/press/press2012/20120727_VanHollen_v_FEC.shtml)).

<sup>6</sup> *See Id.* (“[T]he district court vacated [§ 104.20(c)(9)] and reinstated the Commission's [2003] regulation.”).

refuted by the FEC's press release. Opp. Br. at 25. The district court posed the following question, apparently believing it to be rhetorical and easily answered in the negative:

Is it really difficult to determine if dues paid in return for the benefits of membership are 'donations,' or if . . . customers who pay for goods and services are a corporation's 'donors?'

J.A. 158 at n. 8. The Commission endeavored to answer that question by interpreting and applying "contributor," "donor," and "donation" as the court interpreted their meanings.

The Commission's press release restated the district court's footnoted question, and turned it into a declaratory series of statements exempting "dues paid in return for the benefits of membership" from the meaning of "donations," and "customers who pay for goods and services" from the meaning of "donors." FEC Statement *citing* J.A. 158 at n. 8. In fact, *it is really difficult to determine* what Congress intended when it enacted BCRA's electioneering communications reporting provisions.<sup>7</sup>

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<sup>7</sup> *Notice of Proposed Rulemaking: Reporting*, 67 Fed. Reg. 64,555, 64560 (Oct. 21, 2002). Immediately following BCRA's enactment, the FEC identified the ambiguity created by Congress' use of "contributors who contributed" without definition. The Commission determined that Congress could not have intended to use "contribution" as defined in BCRA and promulgated a regulation substituting "donors" and "donated" for "contributors" and "contributed."



The exemptions provided are far from easily applied, subjecting corporations, trade associations, and other membership organizations alike into a morass of regulatory compliance. Nowhere in the 2003 regulation is there an explanation of “dues paid in return for the benefits of membership.”<sup>8</sup> There is no guidance for what constitutes a benefit of membership and no acknowledgement of the various potential classifications of “dues” received by certain organizations. Further, there is no certainty as to who will be considered “customers,” or whether there must be some fair market value standard to “pay for goods and services.”

The publicly-available tax filings of various groups of potentially regulated entities provide concrete examples of this persistent ambiguity.<sup>9</sup> The American Federation of Teachers, with over \$173 million in total revenue, would report no donors to the FEC under this rule because it qualifies nearly all of its revenue as “membership dues” and reports no contributions received.<sup>10</sup> In direct contrast, the American Civil Liberties Union, with over \$30 million in total revenue, would report the name and

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<sup>8</sup> Regulations contained in 11 C.F.R. § 114 discuss membership organizations, but the phrase appears nowhere in the decision below or the press release.

<sup>9</sup> Assume, for purposes of this illustration, that the groups referenced below triggered electioneering communications reporting requirements in the tax year cited by engaging in covered speech.

<sup>10</sup> See AFL-CIO Form 990 at 1, 9 (2010).

address of every single donor who gave more than \$1,000 (regardless of how much the ACLU spent on electioneering communications) because it classifies almost all its total revenue in a mixed bag IRS category of “all other contributions, gifts, grants, and similar amounts.”<sup>11</sup>

The American Bar Association provides another example of the ambiguity apparent in “dues paid in return for the benefits of membership.” The ABA, with \$140 million in total revenue, allocates over \$6 million dollars to the sundry category, “all other contributions, gifts, grants, and similar amounts.”<sup>12</sup> However, the ABA separates out “meeting fees,”<sup>13</sup> “publication revenue,”<sup>14</sup> “advertising,”<sup>15</sup> and “membership dues”<sup>16</sup> revenue. Can even three members of the ABA readily agree on what “benefits of membership” are derived from payment of dues?

Additionally, members of a labor organization may disagree on what the “benefits” of membership are in their particular union. The unions

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<sup>11</sup> See ACLU Form 990 at 1, 9 (2010).

<sup>12</sup> See ABA Form 990 at 1, 9 (2010).

<sup>13</sup> *Id.* at 9, Line 2a (approximately \$26 million).

<sup>14</sup> *Id.* at 9, Line 2b (approximately \$13 million).

<sup>15</sup> *Id.* at 9, Line 2c (approximately \$3 million).

<sup>16</sup> *Id.* at 9, Line 2d (approximately \$75 million).

themselves may assess different values fairly attributed to the benefits of membership.<sup>17</sup>

There are multiple equally unavailing applications of “customers who pay for goods and services” that might be exempt from the meaning of “donors” as it is currently understood. Without, for example, a requirement of at least fair market value, it would be entirely permissible for a corporation or labor organization to “sell” nearly valueless ‘widgets’ to “customers” who give multiple millions of dollars, but not disclosable at all because they receive a good in return for their funds.

Would corporations that pay to sponsor a local non-profit 5K fun run in exchange for advertising placed on a commemorative t-shirt be a “donor?” Would corporations that pay a non-profit for advertisement in the non-profit’s publication qualify as a “donor?” What about a person who buys a corporate bond? There are countless possible exemptions under the 2003 regulation, as interpreted by the district court and reflected in the press release, that serve to illustrate the ambiguity of BCRA’s electioneering

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<sup>17</sup> See e.g., the Supreme Court’s description of dues paid to the SEIU in *Knox v. SEIU*, 132 S. Ct. 2277, 2285 (2012): “Based on the most recently audited year, the SEIU estimated that 56.35% of its total expenditures in the coming year would be dedicated to chargeable collective-bargaining activities.”

communications reporting provisions, even under the now restored 2003 regulation.

It is, in fact, “really difficult to determine” what Congress requires of those reporting electioneering communications. J.A. 158. The exemptions, outlined by the district court and apparently adopted by the FEC are based upon the district court’s interpretation of terms used in a prior regulation promulgated to clarify the ambiguity of “contributors who contributed” in BCRA. The 2003 FEC regulation alone should make it clear that Congress did not speak directly to the precise question at issue. At the very least, it illustrates the ambiguity that has been present in the reporting provisions of BCRA since it was enacted. Therefore, the district court erred in reaching its conclusion based on step one of the analysis and this Court should compel agency deference as required by *Chevron*.

**III. The District Court’s Failure to Reach *Chevron*’s Step Two is Exposed by Contradictory Conclusions of Law and Reliance on *Yeskey*.**

The district court held that BCRA’s provision for reporting electioneering communications was unambiguous, and declined to reach step two of the *Chevron* analysis. J.A. 164. The district court then extended its holding to declare valid and reinstitute the FEC’s 2003 regulation, which made plain that the language Congress used was either ambiguous or nonsensical. J.A. 173. When confronted

with the contradictory conclusions of law required to make such a ruling, the district court expressly declined to “reach th[e] question.” J.A. at 155 n. 6. Thus, the Court declined to reach the question about the ambiguity of the statutory language based solely on its conclusion, as a matter of law, “that the statutory language is unambiguous under *Chevron* step.” *Id.* This Court is now left to address the question that the district court created in its holding, but declined to reach.

The order denying stay and the memorandum opinion did not address or resolve the issue, and neither engaged in a meaningful application of *Chevron*’s step one analysis. *Compare* J.A. 143-44 (“[W]hether the disclosure requirement for corporations and labor unions embodied in [2007 regulation] is contrary to a clear statement of Congressional intent . . . , or whether Congress did not speak to this precise issue . . .”), *with* J.A. 172 at n. 1 (“The question presented by this case was that the FEC’s stated reason for its promulgation of the [2007] rule was that the Supreme Court had altered the landscape – not that Congress had left a gap for the agency to fill – so it was incumbent upon the Court to determine what that meant under the *Chevron* test”).

The Court in *Chevron* directly addressed an agency’s revised interpretation of a statute, noting that:

The fact that the agency has from time to time changed its interpretation of the term “source” does not . . . lead us to conclude that no deference should be accorded the agency’s interpretation of the statute. An initial agency interpretation is not instantly carved in stone. On the contrary, the agency, to engage in informed rulemaking, must consider varying interpretations and the wisdom of its policy on a continuing basis.

467 U.S. at 863-64 (emphasis added). Thus, the FEC was not entirely precluded from revising its 2003 interpretation of BCRA. However, the district court declined to address the reasonableness of the FEC’s regulation at *Chevron* step two.

Rep. Van Hollen further argues that HLF erred in its distinction of *Penn. Dep’t of Corrections v. Yeskey*, 524 U.S. 206 (1998). See Opp. Br. at 33 (explaining that a statute’s text can be unambiguous even where Congress did not envision a particular application.). However, *Yeskey* is properly distinguished for two reasons. First, the statute’s text is ambiguous for the various reasons argued herein. Second, this is not a case in which Congress failed to envision this application of its electioneering communications reporting provision. Rather, Congress included an express prohibition of this application in BCRA. It was the Supreme Court that invalidated the clearly expressed intent of Congress. Therefore, *Chevron*’s step two analysis is required to determine the reasonableness of the challenged regulation.

#### **IV. Broad Disclosure Requirements Are Subject to Exacting Scrutiny.**

Rep. Van Hollen cites to a readily distinguishable line of cases in an attempt to support his reckless characterization of a “broad consensus in favor of disclosure,” although this case is not a constitutional challenge to the statute. Opp. Br. at 40.

In a constitutional challenge, a federal district court recently construed a state electioneering communications statute to prevent the type of broad disclosure sought in this appeal. *Center For Individual Freedom, Inc. v. Tennant*, No. 1:08-cv-00190, 2011U.S. Dist. LEXIS 78514, (S.D.W.Va. July 18, 2011). Rep. Van Hollen attempts to dismiss the clear application of *Tennant* to this case with a demonstrably false assertion. Opp. Br. at 40 (“The district court in that case made no attempt to square its ruling with *Citizens United*.”). Clearly, the district court applied *Citizens United* in its analysis upholding the state law. *Tennant*, 2011U.S. Dist. LEXIS at \*89-91.

The assertion that courts generally support “disclosure” as an end in itself, is simply not supported by the cases Rep. Van Hollen cites. Of the eight cases cited, half are inapplicable because they involved political committees, which are by their nature required to disclose all donors. See *Family PAC v. McKenna*, --- F.3d ---, Nos. 10-35832 & 10-35893, 2012 WL 26111 (9th Cir. Jan. 31, 2012) (ballot initiative committee that is a political committee under state law); *National Org.*

*for Marriage, Inc. v. McKee*, 649 F.3d 31 (1st Cir. 2011) (PACs as classified under state law); *Real Truth About Abortion, Inc. v. FEC*, 681 F.3d 544 (4th Cir. 2012) (application of FECA to a Section 527 political committee); *SpeechNow.org v. FEC*, 599 F.3d 686 (D.C. Cir. 2010) (application of FECA to a Section 527 political committee). The regulation and statutory provision at issue in this case, expressly do not apply to organizations that are political committees under FECA. Rather, these rules and regulations apply only to entities that are *not* political committees.

Additionally, *Farris v. Seabrook*, 677 F.3d 858 (9th Cir. 2012) is not a case supporting a claim of a “broad consensus in favor of disclosure” because that case addressed only contribution limits, and did not involve disclosure. Further reducing this alleged “consensus” is the citation to *National Org. for Marriage, Inc. v. Secretary*, No. 11-14193, 2012 WL 1758607 (11th Cir. May 17, 2012) (addressing PACs as defined under state law where no disclosure challenge was made).

There are only two cases cited that can even claim a relationship to the matter at hand, which involve entities that are not political committees. The first, *Human Life of Washington, Inc. v. Brumsickle*, 624 F.3d 990 (9th Cir. 2010), affirmed limited independent expenditure disclosure requirements for entities that are not political committees that involved no donor disclosure questions. The



second, *National Org. for Marriage v. McKee*, 669 F.3d 34 (1st Cir. 2012), approved a narrow disclosure provision where a national organization solicited funds expressly for a specific state ballot measure campaign. Thus, the “broad consensus in favor of disclosure” set forth is more accurately described as a broad swath of cases mentioning disclosure in various contexts unrelated to this appeal.

This Court should not be swept up in this drive for the most sweeping disclosure requirement ever imposed on organizations other than political committees. Although this case is not a Constitutional challenge to the underlying statute, the FEC had to keep this underlying constitutional concern in mind. As Chief Judge Riley of the United States Court of Appeals for the Eighth Circuit wrote in dissent in *Minnesota Citizens Concerned for Life, Inc. v. Swanson* (a three-judge panel opinion vacated and reheard *en banc* with decision pending), “A state should not be able to sidestep strict scrutiny analysis simply by labeling burdensome regulations as a ‘disclosure law’ when the effect, if not the design, is to discourage corporate speech ... Allowing such a characterization of our review process risks transforming First Amendment jurisprudence into a legislative labeling exercise.” 640 F.3d 304, 322 (8th Cir. 2011) (Riley, J., dissenting), *vacated and reheard en banc, decision pending*.

## V. The FEC's 2007 Regulation Satisfies Step Two of *Chevron*.

The FEC's 2007 regulation was the product of extensive discussion and deliberation by the agency. The Commission undertook a comprehensive rulemaking to address the electioneering communication reporting provisions, including 25 written comments and two dates of hearings from BCRA's primary co-sponsors and a variety of other entities. *Notice of Proposed Rulemaking: Electioneering Communications*, 72 Fed. Reg. 50,261 (Aug. 31, 2007) (JA 34-64).

The FEC's 2007 rulemaking was a reasonable interpretation of a statute containing terms that are undefined and vague in the context of the application of the statute to an entire category of potential speakers that Congress intended to prohibit from engaging in such communications in the first instance. The FEC's 2007 interpretation of the statute through the regulation invalidated by the district court was wholly reasonable, and should be reinstated.

The Commission acted in an area where "Congress has not spoken clearly, and a permissible agency interpretation of the statute merits judicial deference." *Bell Atl. Tel. Cos. v. FCC*, 131 F.3d 1044, 1047 (D.C. Cir. 1997). The district court failed to engage in any meaningful analysis of *Chevron* at step two, and also failed to rule on the FEC's authority to *revise* its 2003 interpretation.

Under the district court's ruling, it is not at all clear why the FEC had authority to regulate with respect to the statute underlying the electioneering

communications reporting regulation in 2003- and quite clearly changing the meaning of the plain statutory language in that instance by substituting the statutory terms “contributor” and “contributed” with “donor” and “donated” - but did not have authority to regulate with respect to the exact same statutory provision in the wake of a fundamental alteration of the way it could be applied. The three FEC Commissioners who voted to appeal this matter noted, “if BCRA’s electioneering communications reporting provision was clear on its face, then it is unclear why it is appropriate for the Commission’s now-revived 2003 regulation to substitute different terminology with a more ‘clear connotation’ than what was used in the statute.”<sup>18</sup>

If the district court intended to set forth a rule of law that an agency may not regulate in response to judicial intervention, even where the underlying statutory provision was previously deemed ambiguous, then it failed to adequately support that conclusion of law. If the district court intended to declare that BCRA spoke clearly to the precise question at issue, the court contradicted itself by validating and re-instituting the 2003 regulation substituting words other than those used by Congress. This Court should not excuse the district court’s failure to resolve its

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<sup>18</sup> Statement on *Van Hollen v. FEC* of Chair Caroline C. Hunter and Commissioners Donald F. McGahn and Matthew F. Petersen, *available at* [http://fec.gov/law/litigation/van\\_hollen.shtml](http://fec.gov/law/litigation/van_hollen.shtml).

apparently contradictory legal conclusions, or to otherwise set forth a well-supported rule of law.

## CONCLUSION

For the above reasons regarding standing, and for those sated in HLF's Opening Brief, this case should be dismissed in its entirety. In the alternative, the decision of the lower should be reversed with respect to its application of the *Chevron* analysis.

Dated: August 3, 2012

Respectfully submitted,

\_\_\_\_\_  
/s/ Jason Torchinsky

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*Counsel for Hispanic Leadership Fund*

**CERTIFICATE OF COMPLIANCE WITH D.C. CIRCUIT RULE 32(a)**

Pursuant to Federal Rule of Appellate Procedure 32(a)(7) and D.C. Circuit Rule 32(a), I hereby certify that this brief contains 4,995 words, excluding the parts exempted by the rules, and has been prepared in a proportionally spaced typeface using Microsoft Word in Times New Roman 14-point typeface.

Dated: August 3, 2012

Respectfully submitted,

/s/ Jason Torchinsky

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**CERTIFICATE OF SERVICE**

I hereby certify that on August 3, 2012, I electronically filed the foregoing Reply Brief for Hispanic Leadership Fund, with the Clerk of the Circuit Court for the District of Columbia using the CM/ECF system.

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## ADDENDUM

- a. FEC Statement on *Van Hollen v. FEC*, (July 27, 2012) (*available at [http://fec.gov/press/press2012/20120727\\_VanHollen\\_v\\_FEC.shtml](http://fec.gov/press/press2012/20120727_VanHollen_v_FEC.shtml)*)
- b. American Federation of Teachers (AFL-CIO),  
IRS Form 990, pp. 1-9 (2009)
- c. American Civil Liberties Union (ACLU),  
IRS Form 990, pp. 1-9 (2010)
- d. American Bar Association (ABA),  
IRS Form 990, pp. 1-9 (2010)



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### News Releases

#### For Immediate Release

July 27, 2012

Contact: Judith Ingram  
Julia Queen  
Christian Hilland

#### FEC Statement on *Van Hollen v. FEC*

WASHINGTON – On March 30, 2012, the United States District Court for the District of Columbia, in *Van Hollen v. FEC*, Civ. No. 11-0766 (D.D.C. Mar. 30, 2012), found that the Commission regulation at 11 CFR 104.20(c)(9) is invalid. That regulation, which was adopted in 2007 and governed electioneering communications by corporations and labor organizations, required that their donors be disclosed only if their donations were “made for the purpose of furthering electioneering communications.” The district court found that this limitation on disclosure contravened Congress’s intent and noted that the Commission’s pre-2007 regulation “did not add an intent requirement.” *Van Hollen*, No. 11-0766, slip. op. at 25 n.8 (D.D.C. Mar. 30, 2012). On April 27, 2012, the district court vacated the regulation at 11 CFR 104.20(c)(9) and reinstated the Commission’s prior regulation at 104.20(c), which was promulgated on December 17, 2002 and was in effect until December 25, 2007. *Van Hollen*, Civ. No. 11-0766 (D.D.C. Apr. 27, 2012).

Both the district court, in its April 27 ruling, and the United States Court of Appeals for the District of Columbia Circuit, *Van Hollen*, No. 12-5117 (D.C. Cir. May 14, 2012), denied motions by defendant-intervenors Center for Individual Freedom and Hispanic Leadership Fund to stay the district court’s order pending appeal.<sup>1</sup>

The Commission is providing this public statement outlining how it will comply with the district court’s opinion and order pending the appeal of the case:

- Effective March 30, 2012, persons making disbursements for electioneering communications should report “the name and address of each donor who donated an amount aggregating \$1,000 or more to the person making the disbursement, aggregating since the first day of the preceding calendar year.” 11 CFR 104.20(c)(8) (effective Feb. 3, 2003 to Dec. 25, 2007); Explanation and Justification for Final Rules on Bipartisan Campaign Reform Act of 2002 Reporting, 68 FR 404, 419 (Jan. 3, 2003), available at <http://sers.nictusa.com/fosers/viewreg.htm?regno=2002-02&docno=1024>.
- Until such time as the *Van Hollen* case is resolved on appeal or the Commission adopts a new regulation or explanation of its rules, the Commission intends to comply with the district court and D.C. Circuit’s interpretation of the words “contributor” at 2 U.S.C. 434(f)(2)(F) and “donor” and “donation” in 11 CFR 104.20(c) as follows:
  - “[Contributor] applies to all contributors regardless of their subjective purpose in contributing.” *Van Hollen*, No. 12-5117, slip op. at 4 (D.C. Cir. May 14, 2012).
  - A “contributor” is “a person who gives money without expectation of service or property or legal right in return.” *Van Hollen*, No. 11-0766, slip. op. at 27 (D.D.C. Mar. 30, 2012). Likewise, a “donor” making a “donation” is a person who is “providing something for nothing.” *Id.* at 25 n. 8.
  - “Dues paid in return for the benefits of membership” are not “donations.” *Id.*
  - “[I]nvestors who pay for shares of stock” are not “donors.” *Id.*
  - “[C]ustomers who pay for goods and services” are not “donors.” *Id.*
- For further guidance on 11 CFR 104.20, persons reporting electioneering communications should refer to the Commission’s Explanation and Justification for Final Rules on Bipartisan Campaign Reform Act of 2002 Reporting, 68 FR 404 (Jan. 3, 2003).

Persons with specific questions regarding their reporting obligations may contact the Reports Analysis Division at (800) 424-9350 (at the prompt, press 5). Others may contact the Information Division at (800) 424-9530 (press 6).

1. Materials related to *Van Hollen v. FEC* are available at [http://www.fec.gov/law/litigation/van\\_hollen.shtml](http://www.fec.gov/law/litigation/van_hollen.shtml).

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Federal Election Commission, 999 E Street, NW, Washington, DC 20463 (800) 424-9530 In Washington (202) 694-1000 For the hearing impaired, TTY (202) 219-3336 Send comments and suggestions about this site to the [web manager](#).



Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047  
**2009**  
**Open to Public Inspection**

**A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C</b> Name of organization AMERICAN FEDERATION OF TEACHERS AFL-CIO PARENT ORGANIZATION Doing Business As	<b>D</b> Employer identification number 36-0725240
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 555 NEW JERSEY AVENUE NW	<b>E</b> Telephone number (202) 879-4509
		City or town, state or country, and ZIP + 4 WASHINGTON, DC 20001	<b>G</b> Gross receipts \$ 186,094,766
		<b>F</b> Name and address of principal officer ANTONIA CORTESE 555 NEW JERSEY AVENUE NW WASHINGTON, DC 20001	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number

**I** Tax-exempt status  501(c) ( 5 ) (Insert no )  4947(a)(1) or  527

**J** Website: www.aft.org

**K** Form of organization  Corporation  Trust  Association  Other

**L** Year of formation 1916 **M** State of legal domicile DC

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities SEE SCHEDULE O		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	42
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	39
	<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	396
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0
	<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	217,598
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)		0
	<b>9</b> Program service revenue (Part VIII, line 2g)	162,735,119	169,556,147
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	811,385	1,002,803
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,272,698	2,444,594
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	165,819,202	173,003,544
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	573,703
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		48,288,933	51,395,885
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)			0
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		120,714,618	117,991,373
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	169,577,254	169,850,338	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-3,758,052	3,153,206	
Net Assets or Fund Balances		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	104,381,506	114,690,775
	<b>21</b> Total liabilities (Part X, line 26)	46,973,050	53,105,701
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	57,408,456	61,585,074	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: 2011-05-11  
 ANTONIA CORTESE SECRETARY-TREASURER  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: JoAnn Woodson Date: \_\_\_\_\_  
 Check if self-employed   
 Preparer's identifying number (see instructions): \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: CALIBRE CPA GROUP PLLC  
 1850 K STREET NW  
 WASHINGTON, DC 20006  
 EIN: \_\_\_\_\_  
 Phone no: (202) 331-9880

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

**Part III Statement of Program Service Accomplishments**

USCA Case #12-6118

Document #1387527

Filed: 08/03/2012

Page 37 of 168

**1** Briefly describe the organization's mission:

SEE SCHEDULE O

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

GENERAL MEMBERSHIP SERVICES PROVIDED VARIOUS SERVICES TO APPROXIMATELY 1.5 MILLION MEMBERS INCLUDING COLLECTIVE BARGAINING, COMMUNICATIONS, INSURANCE PROGRAMS, EDUCATIONAL PROGRAMS, ANNUAL MEETINGS, ETC

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

CONFERENCES PROVIDED ASSISTANCE TO STATE AND LOCAL AFFILIATES WITH COLLECTIVE BARGAINING AND REPRESENTATION - TRAINING NEW LOCALS IN AREAS SUCH AS COLLECTIVE BARGAINING, CAMPAIGNS, AND UNION ADMINISTRATION

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )









MEMBERSHIP RECRUITMENT, ETC

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** \$

**Part IV Checklist of Required Schedules**

USCA Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 38 of 168

	Yes	No				
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .		No				
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .		No				
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		No				
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> . . . . .						
<b>5</b> <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> . . . . .		No				
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  . . . . .		No				
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  . . . . .		No				
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>  . . . . .		No				
<b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>  . . . . .		No				
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  . . . . .		No				
<b>11</b> Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i> . . . . . 	Yes					
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>						
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>						
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>						
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>						
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>						
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>						
<b>12</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 		No				
<b>12A</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <table border="1" data-bbox="1263 1341 1344 1441"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i> . . . . . 	Yes	No	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Yes	No					
<input checked="" type="checkbox"/>	<input type="checkbox"/>					
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No				
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	Yes					
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i> . . . . .		No				
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Part II</i> . . . . .		No				
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Part III</i> . . . . .		No				
<b>17</b> Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		No				
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .		No				
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .		No				
<b>20</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .		No				

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

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<p><b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .</p>	<p><b>21</b></p>	<p>Yes</p>	
<p><b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .</p>	<p><b>22</b></p>		<p>No</p>
<p><b>23</b> Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .</p>	<p><b>23</b></p>	<p>Yes</p>	
<p><b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .</p>	<p><b>24a</b></p>		<p>No</p>
<p><b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .</p>	<p><b>24b</b></p>		
<p><b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .</p>	<p><b>24c</b></p>		
<p><b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .</p>	<p><b>24d</b></p>		
<p><b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .</p>	<p><b>25a</b></p>		
<p><b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .</p>	<p><b>25b</b></p>		
<p><b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .</p>	<p><b>26</b></p>		<p>No</p>
<p><b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .</p>	<p><b>27</b></p>		<p>No</p>
<p><b>28</b> Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)</p>			
<p><b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28a</b></p>		<p>No</p>
<p><b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28b</b></p>		<p>No</p>
<p><b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28c</b></p>		<p>No</p>
<p><b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .</p>	<p><b>29</b></p>		<p>No</p>
<p><b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .</p>	<p><b>30</b></p>		<p>No</p>
<p><b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .</p>	<p><b>31</b></p>		<p>No</p>
<p><b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .</p>	<p><b>32</b></p>		<p>No</p>
<p><b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .</p>	<p><b>33</b></p>		<p>No</p>
<p><b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .</p>	<p><b>34</b></p>	<p>Yes</p>	
<p><b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .</p>	<p><b>35</b></p>	<p>Yes</p>	
<p><b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .</p>	<p><b>36</b></p>		
<p><b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .</p>	<p><b>37</b></p>		<p>No</p>
<p><b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .</p>	<p><b>38</b></p>	<p>Yes</p>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .		
	<b>1a</b> 267		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	Yes	
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .		
	<b>2a</b> 396		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) . . . . .	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	Yes	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	Yes	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts . . . . .		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .		No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	



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

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Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (42); 1b Enter the number of voting members that are independent (39); 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? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (No); 6 Does the organization have members or stockholders? (Yes); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (Yes); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 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 in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (Yes); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? (Yes); 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11A Describe in Schedule O the process, if any, used by the organization to review the Form 990; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (Yes); 13 Does the organization have a written whistleblower policy? (Yes); 14 Does the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); If "Yes" to line a or b, describe the process in 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? (No); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply: Own website, Another's website, Upon request; 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: KIM HARKNESS-JEROME, 555 NEW JERSEY AVENUE NW, WASHINGTON, DC 20001, (202) 879-4509.



<b>1b Total</b>	1,896,743	0	432,901
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**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶156**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
KELLY PRESS INC 1701 CABIN BRANCH ROAD CHEVERLY, MD 20785	PRINTING	2,681,937
Complete Software Solutions 6106 Edmondson Ave Suite 202 Catonsville, MD 21228	SOFTWARE PROGRAMMING	578,153
Weisslin Computer Services Inc 1202 West 75th St Downers Grove, IL 60516	SOFTWARE PROGRAMMING/IT CONSULTING	532,332
Convergence Technology Consulting LLC 808 Landmark Drv 213 Glen Burnie, MD 21061	IT Consulting	472,587
Artisys Corp Inc PO Box 720477 Atlanta, GA 30358	SOFTWARE PROGRAMMING	407,678

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶55**

**Part VIII Statement of Revenue**

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		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b>					
	<b>b</b> Membership dues . . . . . <b>1b</b>					
	<b>c</b> Fundraising events . . . . . <b>1c</b>					
	<b>d</b> Related organizations . . . . . <b>1d</b>					
	<b>e</b> Government grants (contributions) <b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____					
	<b>h Total.</b> Add lines 1a-1f . . . . .					
<b>Program Service Revenue</b>	<b>2a</b> MEMBERSHIP DUES		900,099	163,426,701	163,426,701	
	<b>b</b> INSURANCE PREMIUMS		900,099	1,933,684	1,933,684	
	<b>c</b> AFFILIATION FEE REBATE		900,099	1,520,492	1,520,492	
	<b>d</b> PROGRAM ADMINISTRATION		900,099	892,167	892,167	
	<b>e</b> CONFERENCES & MEETINGS		900,099	825,557	825,557	
	<b>f</b> All other program service revenue			957,546	957,546	
	<b>g Total.</b> Add lines 2a-2f . . . . .			169,556,147		
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .		1,178,719		1,178,719
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
<b>5</b> Royalties . . . . .			1,662,340		1,662,340	
<b>6a</b> Gross Rents		(i) Real	306,903			
		(ii) Personal				
		<b>b</b> Less rental expenses	102,131			
		<b>c</b> Rental income or (loss)	204,772			
<b>d</b> Net rental income or (loss) . . . . .			204,772		204,772	
<b>7a</b> Gross amount from sales of assets other than inventory		(i) Securities	12,813,175			
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses	12,988,171	920		
		<b>c</b> Gain or (loss)	-174,996	-920		
<b>d</b> Net gain or (loss) . . . . .		-175,916		-175,916		
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b>						
<b>b</b> Less direct expenses . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>						
<b>b</b> Less direct expenses . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>						
<b>b</b> Less cost of goods sold . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> DEFUNCT LOCAL UNIONS	900,099	359,884	359,884			
<b>b</b> ADVERTISING	541,800	217,598		217,598		
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .		577,482				
<b>12 Total revenue.</b> See Instructions . . . . .		173,003,544	169,916,031	217,598	2,869,915	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. USC/A Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 45 of 168

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	463,080			
<b>2</b>	Grants and other assistance to individuals in the U S See Part IV, line 22				
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
<b>4</b>	Benefits paid to or for members				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	997,320			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages	34,595,717			
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	7,697,182			
<b>9</b>	Other employee benefits . . . . .	5,526,534			
<b>10</b>	Payroll taxes . . . . .	2,579,132			
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .				
<b>b</b>	Legal . . . . .	6,152,658			
<b>c</b>	Accounting . . . . .	223,321			
<b>d</b>	Lobbying . . . . .				
<b>e</b>	Professional fundraising See Part IV, line 17 . . . . .				
<b>f</b>	Investment management fees . . . . .				
<b>g</b>	Other . . . . .	12,005,764			
<b>12</b>	Advertising and promotion . . . . .				
<b>13</b>	Office expenses . . . . .	6,448,601			
<b>14</b>	Information technology . . . . .				
<b>15</b>	Royalties . . . . .				
<b>16</b>	Occupancy . . . . .				
<b>17</b>	Travel . . . . .	6,762,635			
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b>	Conferences, conventions, and meetings . . . . .	5,131,005			
<b>20</b>	Interest . . . . .				
<b>21</b>	Payments to affiliates . . . . .	16,291,228			
<b>22</b>	Depreciation, depletion, and amortization . . . . .	1,595,143			
<b>23</b>	Insurance . . . . .	2,211,980			
<b>24</b>	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
<b>a</b>	ORGANIZING	22,370,516			
<b>b</b>	SPECIAL PROJECTS	11,464,834			
<b>c</b>	PARTNERS IN POLITICAL E	6,125,029			
<b>d</b>	STATE FEDERATIONS' SOLI	5,197,020			
<b>e</b>	POSTRETIREMENT EXPENSES	4,564,790			
<b>f</b>	All other expenses	11,446,849			
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	169,850,338			
<b>26</b>	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

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		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>		
	<b>2</b> Savings and temporary cash investments . . . . .	11,275,890	<b>2</b>	27,600,644	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>		
	<b>4</b> Accounts receivable, net . . . . .	30,718,549	<b>4</b>	20,369,324	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>		
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .		<b>6</b>		
	<b>7</b> Notes and loans receivable, net . . . . .	2,566,072	<b>7</b>	2,530,974	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges . . . . .	539,694	<b>9</b>	1,347,911	
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D . . . . .	16,828,297	<b>10a</b>		
	<b>b</b> Less accumulated depreciation . . . . .	12,127,278	<b>10b</b>		
		4,649,901	<b>10c</b>	4,701,019	
	<b>11</b> Investments—publicly traded securities . . . . .	20,625,849	<b>11</b>	21,189,516	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	33,892,500	<b>12</b>	36,843,017	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>		
	<b>14</b> Intangible assets . . . . .		<b>14</b>		
<b>15</b> Other assets. See Part IV, line 11 . . . . .	113,051	<b>15</b>	108,370		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	104,381,506	<b>16</b>	114,690,775		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	10,470,881	<b>17</b>	11,166,916	
	<b>18</b> Grants payable . . . . .		<b>18</b>		
	<b>19</b> Deferred revenue . . . . .	301,990	<b>19</b>	191,573	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>		
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>		
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .	36,200,179	<b>25</b>	41,747,212	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	46,973,050	<b>26</b>	53,105,701	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets . . . . .	57,408,456	<b>27</b>	61,585,074	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>		
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>		
<b>33</b> Total net assets or fund balances . . . . .	57,408,456	<b>33</b>	61,585,074		
<b>34</b> Total liabilities and net assets/fund balances . . . . .	104,381,506	<b>34</b>	114,690,775		

**Part XI Financial Statements and Reporting**

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- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
- b** Were the organization's financial statements audited by an independent accountant? . . . . .
- c** If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . . .
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separated basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . .

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 36-0725240  
**Name:** AMERICAN FEDERATION OF TEACHERS AFL-CIO  
 PARENT ORGANIZATION

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RANDI WEINGARTEN PRESIDENT	70 00	X		X				350,170	0	60,614
ANTONIA CORTESE SEC/TREAS	55 00	X		X				323,470	0	68,029
LORRETTA JOHNSON EXEC VICE PRES	55 00	X		X				156,939	0	38,098
SHELVEY ABRAMS VICE PRES	5 00	X		X				0	0	0
MARY ARMSTRONG VICE PRES	5 00	X		X				0	0	0
BARBARA BOWEN VICE PRES	5 00	X		X				0	0	0
LINDA BRIDGES VICE PRES	5 00	X		X				0	0	0
KENNETH BRYNIEN VICE PRES	5 00	X		X				0	0	0
ELSIE P BURKHALTER VICE PRES	5 00	X		X				0	0	0
STACY CARUSO-SHARPE VICE PRES	5 00	X		X				0	0	0
KATHERINE CHAVEZ VICE PRES	5 00	X		X				0	0	0
LEE CUTLER VICE PRES	5 00	X		X				0	0	0
EDWARD DOHERTY VICE PRES	5 00	X		X				0	0	0
KATHLEEN DONAHUE VICE PRES	5 00	X		X				0	0	0
THOMAS DOOHER VICE PRES	5 00	X		X				0	0	0
ERIC FEAVER VICE PRES	5 00	X		X				0	0	0
ANDREW FORD VICE PRES	5 00	X		X				0	0	0
ED GEPPERT JR VICE PRES	5 00	X		X				0	0	0
DAVID GRAY VICE PRES	5 00	X		X				0	0	0
JUDY HALE VICE PRES	5 00	X		X				0	0	0
DAVID HECKER VICE PRES	5 00	X		X				0	0	0
RICHARD IANNUZZI VICE PRES	5 00	X		X				0	0	0
JERRY JORDAN VICE PRES	5 00	X		X				0	0	0
DENNIS KELLY VICE PRES	5 00	X		X				0	0	0
TED KIRSCH VICE PRES	5 00	X		X				0	0	0



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
FRANCINE LAWRENCE VICE PRES	5 00	X		X				0	0	0
ALAN LUBIN VICE PRES	5 00	X		X				0	0	0
LOUIS MALFARO VICE PRES	5 00	X		X				0	0	0
MERLENE MARTIN VICE PRES	5 00	X		X				0	0	0
MICHAEL MULGREW VICE PRES	5 00	X		X				0	0	0
MARIA NEIRA VICE PRES	5 00	X		X				0	0	0
RUBY NEWBOLD VICE PRES	5 00	X		X				0	0	0
CANDICE OWLEY VICE PRES	5 00	X		X				0	0	0
SHARON PALMER VICE PRES	5 00	X		X				0	0	0
MARCIA REBACK VICE PRES	5 00	X		X				0	0	0
LAURA RICO VICE PRES	5 00	X		X				0	0	0
PAT SANTERAMO VICE PRES	5 00	X		X				0	0	0
SANDRA SCHROEDER VICE PRES	5 00	X		X				0	0	0
PHILLIP SMITH VICE PRES	5 00	X		X				0	0	0
MARILYN STEWART VICE PRES	5 00	X		X				0	0	0
ANN TWOMEY VICE PRES	5 00	X		X				0	0	0
ADAM URBANSKI VICE PRES	5 00	X		X				0	0	0
MIKE BENNER GEN MANAGER, FINANCIAL OPERATIONS	55 00						X	206,348	0	46,705
HARTINA FLOURNOY ASSISTANT TO THE PRESIDENT - PUBLIC	55 00						X	218,702	0	53,095
RON KROUSE GEN MANAGER, FINANCIAL OPERATIONS	55 00						X	214,039	0	57,467
PHIL KUGLER ASSIST TO PRES FOR ORG	55 00						X	220,226	0	58,392
Nancy Chaney Administrative Accountant	70 00						X	206,849	0	50,501

**Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -**

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	<b>Business Code</b>	<b>(A) Total Revenue</b>	<b>(B) Related or Exempt Function Revenue</b>	<b>(C) Unrelated Business Revenue</b>	<b>(D) Revenue Excluded from Tax under IRC 512, 513, or 514</b>
MEMBERSHIP DUES	900,099	163,426,701	163,426,701		
INSURANCE PREMIUMS	900,099	1,933,684	1,933,684		
AFFILIATION FEE REBATE	900,099	1,520,492	1,520,492		
PROGRAM ADMINISTRATION	900,099	892,167	892,167		
CONFERENCES & MEETINGS	900,099	825,557	825,557		

**Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses**

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
ORGANIZING	22,370,516			
SPECIAL PROJECTS	11,464,834			
PARTNERS IN POLITICAL E	6,125,029			
STATE FEDERATIONS' SOLI	5,197,020			
POSTRETIREMENT EXPENSES	4,564,790			

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SCHEDULE D (Form 990)

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Supplemental Financial Statements

2009

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Open to Public Inspection

Name of the organization AMERICAN FEDERATION OF TEACHERS AFL-CIO PARENT ORGANIZATION

Employer identification number 36-0725240

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
Preservation of land for public use (e.g., recreation or pleasure)
Protection of natural habitat
Preservation of open space
Preservation of an historically important land area
Preservation of a certified historic structure

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (Continued)

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

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

Table with columns for Amount and rows for 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

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

Table with columns (a) Current Year, (b) Prior Year, (c) Two Years Back, (d) Three Years Back, (e) Four Years Back and rows 1a-1g for various endowment fund metrics

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

- a Board designated or quasi-endowment, b Permanent endowment, c Term endowment

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

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

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

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

Table with columns (a) Cost or other basis (Investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value and rows 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total



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

<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b>	173,003,544
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b>	169,850,338
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b>	3,153,206
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b>	1,023,412
<b>5</b>	Donated services and use of facilities	<b>5</b>	
<b>6</b>	Investment expenses	<b>6</b>	
<b>7</b>	Prior period adjustments	<b>7</b>	
<b>8</b>	Other (Describe in Part XIV)	<b>8</b>	
<b>9</b>	Total adjustments (net) Add lines 4 - 8	<b>9</b>	1,023,412
<b>10</b>	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	<b>10</b>	4,176,618

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	176,850,811
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>	1,023,412
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV) . . . . .	<b>2d</b>	2,823,855
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	3,847,267
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	173,003,544
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	173,003,544

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	172,934,963
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV) . . . . .	<b>2d</b>	3,084,625
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	3,084,625
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	169,850,338
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	169,850,338

**Part XIV Supplemental Information**

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

Identifier	Return Reference	Explanation
Part XII, Line 2d - Other Adjustments		RENTAL EXPENSES INCLUDED ON FORM 990, LINE 6B 102131 REVENUE OF CONSOLIDATED SUBSIDIARY 2721724
Part XIII, Line 2d - Other Adjustments		RENTAL EXPENSES INCLUDED ON FORM 990, LINE 6B 102131 EXPENSES OF CONSOLIDATED SUBSIDIARY 2982494

Schedule I (Form 990)

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OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2009

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN FEDERATION OF TEACHERS AFL-CIO PARENT ORGANIZATION

Employer identification number 36-0725240

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Row 1: THE ALBERT SHANKER INSTITUTE, EIN 521432693, 501(C)(3), 463,080, ADMINISTRATIVE ASSISTANCE.

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





**Schedule J**  
(Form 990)

USCA Case #12-5118

**Compensation Information**

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

**▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**

**▶ Attach to Form 990. ▶ See separate instructions.**

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

AMERICAN FEDERATION OF TEACHERS AFL-CIO  
PARENT ORGANIZATION

**Employer identification number**

36-0725240

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- First-class or charter travel
  - Travel for companions
  - Tax idemnification and gross-up payments
  - Discretionary spending account
  - Housing allowance or residence for personal use
  - Payments for business use of personal residence
  - Health or social club dues or initiation fees
  - Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- Compensation committee
- Independent compensation consultant
- Form 990 of other organizations
- Written employment contract
- Compensation survey or study
- Approval by the board or compensation committee

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

- a** Receive a severance payment or change-of-control payment?
  - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
  - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

**5** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
  - b** Any related organization?
- If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
  - b** Any related organization?
- If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** Schedule J (Form 990) 2009. Additional space needed.

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
RANDI WEINGARTEN	(i)	252,743	0	97,427	58,131	2,483	410,784	0
	(ii)	0	0	0	0	0	0	0
ANTONIA CORTESE	(i)	255,000	0	68,470	58,650	9,379	391,499	0
	(ii)	0	0	0	0	0	0	0
LORRETTA JOHNSON	(i)	147,892	0	9,047	34,016	4,082	195,037	0
	(ii)	0	0	0	0	0	0	0
MIKE BENNER	(i)	134,427	0	71,921	39,480	7,225	253,053	0
	(ii)	0	0	0	0	0	0	0
HARTINA FLOURNOY	(i)	209,078	0	9,624	49,013	4,082	271,797	0
	(ii)	0	0	0	0	0	0	0
RON KROUSE	(i)	209,078	0	4,961	48,088	9,379	271,506	0
	(ii)	0	0	0	0	0	0	0
PHIL KUGLER	(i)	209,078	0	11,148	49,013	9,379	278,618	0
	(ii)	0	0	0	0	0	0	0
Nancy Chaney	(i)	84,050	0	122,799	46,419	4,082	257,350	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information** USA Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 60 of 168

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

Identifier	Return Reference	Explanation
	Part I, Line 1a	<p>Part I - Questions Regarding Compensation 1a First-class or charter travel AFT officers and vice presidents may fly first class when the scheduled flight time is two hours or longer. Travel for companions If officers or vice presidents would like to bring a family member or companion with them on travel and they are eligible for a first class ticket, they may take advantage of the AFT "conversion" policy. Under this policy, they are entitled to airfare up to the cost of a single first class ticket. For example, if their first class ticket for a trip would cost \$1,000, they can convert the ticket to coach class and AFT would cover the cost of an additional coach ticket for a companion up to a total of \$1,000. As long as the cost of the coach tickets is equal to or less than the cost of the single first class ticket, AFT will pay for the tickets. Tax indemnification and gross-up payments gross payments are made for all officers on their housing allowances, commuter costs and long term care insurance. Housing allowance or residence for personal use The AFT officers receive a monthly housing allowance.</p>

**Software ID:**  
**Software Version:**

**EIN:** 36-0725240

**Name:** AMERICAN FEDERATION OF TEACHERS AFL-CIO  
PARENT ORGANIZATION

**efile GRAPHIC print - DO NOT PROCESS** | **As Filed Data -** | **DLN: 93493131021201**

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**  
**▶ Attach to Form 990.**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

**Name of the organization**

AMERICAN FEDERATION OF TEACHERS AFL-CIO  
PARENT ORGANIZATION

**Employer identification number**

36-0725240

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		The organization has members. The membership consists of divisions of public and private school teachers, paraprofessionals and school-related personnel, higher education faculty and professionals, nurses, allied health professionals and other health care employees, state and local public employees and other workers.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		The executive council is elected on even years by the convention for a term of 2 years.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		The Form 990 is drafted through a collaborative effort of AFT's outside audit firm and in-house financial and legal professionals. The draft is distributed to the Executive team for review prior to filing. The form is then finalized and submitted.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		A CONFLICT OF INTEREST QUESTIONNAIRE IS CIRCULATED ANNUALLY TO VICE PRESIDENTS AND ALL NEW VICE PRESIDENTS ARE PROVIDED WITH A COPY OF THE POLICY.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		As stated in the AFT constitution, the executive council shall determine the salary of the president. There is a review of comparability of salary with other peer groups. As stated in the AFT constitution, the executive council shall set the salary of the secretary-treasurer and executive vice president. There is a review of comparability of salary with other peer groups.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		AFT's Form 990 is available as required by law upon request. The Department of Labor form LM-2 is available online on the DOL website database. AFT's governing documents along with audited financial statements are available on the organization's public website.

Identifier	Return Reference	Explanation
FORM 990, PART XI, LINE 2C		THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R  
(Form 990)**

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OMB No 1545-0047

**2009**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
AMERICAN FEDERATION OF TEACHERS AFL-CIO  
PARENT ORGANIZATION

**Employer identification number**  
36-0725240

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
AMERICAN FEDERATION OF TEACHERS EDUCATIONAL FOUNDATION 555 NEW JERSEY AVE NW WASHINGTON, DC 20001 52-1439116	TO CONDUCT AND SPONSOR STUDY AND RESEARCH IN EDUCATIONAL AND RELATED FIELDS	DC	501(C)(3)	509(A)(3) - TYPE 1	american federation of teachers
AMERICAN FEDERATION OF TEACHERS BENEFIT TRUST 555 NEW JERSEY AVE NW WASHINGTON, DC 20001 52-1846907	TO PROVIDE WELFARE BENEFITS TO MEMBERS OF AFT	DC	501(C)(5)		american federation of teachers
555 NEW JERSEY AVENUE NW INC 555 NEW JERSEY AVE NW WASHINGTON, DC 20001 52-1797147	TITLE HOLDING COMPANY	DC	501(C)(2)		american federation of teachers
AMERICAN FEDERATION OF TEACHERS COPE 555 NEW JERSEY AVE NW WASHINGTON, DC 20001 23-7269962	political action committee	DC	527		american federation of teachers
AMERICAN FEDERATION OF TEACHERS COPE STATE AND LOCAL 555 NEW JERSEY AVE NW WASHINGTON, DC 20001 52-2256152	TO IMPROVE PUBLIC EDUCATION THROUGH INVOLVEMENT IN POLITICAL ACTIVITIES	DC	527		american federation of teachers
AFT DISASTER RELIEF FUND 555 NEW JERSEY AVENUE NW WASHINGTON, DC 20001 20-3664119	PROVIDING ASSISTANCE TO PERSONS AFFECTED BY NATURAL AND MAN-MADE DISASTERS	DC	501(C)(3)	509(A)(3) - TYPE 1	american federation of teachers
THE ALBERT SHANKER INSTITUTE 555 NEW JERSEY AVENUE NW WASHINGTON, DC 20001 52-1432693	TO CARRY ON, CONDUCT, AND SPONSOR STUDY AND RESEARCH IN EDUCATION	DC	501(C)(3)	509(A)(3) - TYPE 1	american federation of teachers

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No
CAPITOL PLACE I ASSOCIATES LIMITED PARTNERSHIP 555 NEW JERSEY AVENUE NW WASHINGTON, DC20001 52-1293001	REAL ESTATE RENTAL	DC	AMERICAN FEDERATION OF TEACHERS	INVESTMENT	-1,238	42,171,128		No			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 country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

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

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

**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?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
  
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
  
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
  
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
  
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>	Yes	
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>	Yes	
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>		No

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

	(b) Transaction type(a-r)	(c) Amount involved
(a) Name of other organization		
<b>(1)</b> CAPITOL PLACE I ASSOC	J	2,687,666
<b>(2)</b> CAPITOL PLACE I ASSOC	Q	2,620,000
<b>(3)</b>		
<b>(4)</b>		
<b>(5)</b>		
<b>(6)</b>		





**Software ID:****Software Version:****EIN:** 36-0725240**Name:** AMERICAN FEDERATION OF TEACHERS AFL-CIO  
PARENT ORGANIZATION**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary Activity	<b>(c)</b> Legal Domicile (State or Foreign Country)	<b>(d)</b> Exempt Code section	<b>(e)</b> Public charity status (if 501(c)(3))	<b>(f)</b> Direct Controlling Entity
AMERICAN FEDERATION OF TEACHERS EDUCATIONAL FOUNDATION  555 NEW JERSEY AVE NW WASHINGTON, DC20001 52-1439116	TO CONDUCT AND SPONSOR STUDY AND RESEARCH IN EDUCATIONAL AND RELATED FIELDS	DC	501(C)(3)	509(A)(3) - TYPE 1	american federation of teachers
AMERICAN FEDERATION OF TEACHERS BENEFIT TRUST  555 NEW JERSEY AVE NW WASHINGTON, DC20001 52-1846907	TO PROVIDE WELFARE BENEFITS TO MEMBERS OF AFT	DC	501(C)(5)		american federation of teachers
555 NEW JERSEY AVENUE NW INC  555 NEW JERSEY AVE NW WASHINGTON, DC20001 52-1797147	TITLE HOLDING COMPANY	DC	501(C)(2)		american federation of teachers
AMERICAN FEDERATION OF TEACHERS COPE  555 NEW JERSEY AVE NW WASHINGTON, DC20001 23-7269962	political action committee	DC	527		american federation of teachers
AMERICAN FEDERATION OF TEACHERS COPE STATE AND LOCAL  555 NEW JERSEY AVE NW WASHINGTON, DC20001 52-2256152	TO IMPROVE PUBLIC EDUCATION THROUGH INVOLVEMENT IN POLITICAL ACTIVITIES	DC	527		american federation of teachers
AFT DISASTER RELIEF FUND  555 NEW JERSEY AVENUE NW WASHINGTON, DC20001 20-3664119	PROVIDING ASSISTANCE TO PERSONS AFFECTED BY NATURAL AND MAN- MADE DISASTERS	DC	501(C)(3)	509(A)(3) - TYPE 1	american federation of teachers
THE ALBERT SHANKER INSTITUTE  555 NEW JERSEY AVENUE NW WASHINGTON, DC20001 52-1432693	TO CARRY ON, CONDUCT, AND SPONSOR STUDY AND RESEARCH IN EDUCATION	DC	501(C)(3)	509(A)(3) - TYPE 1	american federation of teachers



Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047  
**2010**  
 Page 68 of 168  
**Open to Public Inspection**

**A For the 2010 calendar year, or tax year beginning 04-01-2010 and ending 03-31-2011**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization: AMERICAN CIVIL LIBERTIES UNION INC  
 Doing Business As:  
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 125 BROAD STREET 18TH FLOOR  
 City or town, state or country, and ZIP + 4: NEW YORK, NY 10004

**D** Employer identification number: 13-3871360  
**E** Telephone number: (212) 549-2500  
**G** Gross receipts \$ 32,932,651

**F** Name and address of principal officer: ANTHONY ROMERO, 125 BROAD STREET 18TH FLOOR, NEW YORK, NY 10004

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c)(4) (insert no)  4947(a)(1) or  527

**J** Website: WWW.ACLU.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶  
**L** Year of formation: 1920  
**M** State of legal domicile: DC

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND CIVIL LIBERTIES		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	82
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	82
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	96
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	8
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	61,128
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	-42,175	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	32,687,792	30,824,747
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-162,206	-7,719
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	72,252	79,370
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,597,838	30,896,398
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	17,000	437,000
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	4,829,487	4,855,207
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶2,192,077	781,667	462,533
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	23,952,467	23,112,741
	<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	29,580,621	28,867,481
<b>19</b> Revenue less expenses Subtract line 18 from line 12	3,017,217	2,028,917	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	20,313,086	25,844,501
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	28,353,784	33,135,828
		-8,040,698	-7,291,327

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: ANTHONY ROMERO EXECUTIVE DIRECTOR  
 Date: 2011-11-15

**Paid Preparer Use Only**  
 Print/Type preparer's name: MARTIN GREIF  
 Preparer's signature: MARTIN GREIF  
 Date:  
 Check if self-employed   
 PTIN:  
 Firm's name: RSM MCGLADREY INC  
 Firm's EIN:  
 Firm's address: 1185 AVENUE OF THE AMERICAS  
 NEW YORK, NY 100362602  
 Phone no: (212) 372-1000

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question on this Part III **SCA Case #13-5118 Document #1387527 Filed: 08/03/2012 Page 69 of 168**

**1** Briefly describe the organization's mission

AS NOTED IN ITS ARTICLES OF INCORPORATION, THE MISSION OF THE ACLU IS "TO MAINTAIN AND ADVANCE CIVIL LIBERTIES, INCLUDING, WITHOUT LIMITATION, THE FREEDOMS OF ASSOCIATION, PRESS, RELIGION AND SPEECH, AND THE RIGHTS TO THE FRANCHISE, TO DUE PROCESS OF LAW, AND TO EQUAL PROTECTION OF THE LAWS FOR ALL PEOPLE THROUGHOUT THE UNITED STATES AND ITS JURISDICTIONS THE ACLU'S OBJECTS SHALL BE SOUGHT WHOLLY WITHOUT POLITICAL PARTISANSHIP " THE ACLU TODAY REMAINS AS FOCUSED AS EVER ON THE OVERARCHING GOALS SET BY ITS FOUNDERS MORE THAN 90 YRS AGO, SERVING AS THE NATION'S GUARDIAN OF LIBERTY, WORKING DAILY IN COURTS, LEGISLATURES AND COMMUNITIES TO DEFEND AND PRESERVE THE INDIVIDUAL RIGHTS AND LIBERTIES THAT THE CONSTITUTION AND LAWS OF THE US GUARANTEE THE ACLU ALSO WORKS TO EXTEND RIGHTS TO SEGMENTS OF THE POPULATION THAT HAVE TRADITIONALLY BEEN DENIED THEIR RIGHTS, INCLUDING PEOPLE OF COLOR, WOMEN, LESBIANS, GAY MEN, BISEXUALS AND TRANSGENDER PEOPLE, PRISONERS, AND PEOPLE WITH DISABILITIES

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 11,892,294 including grants of \$ ) (Revenue \$ )

AFFILIATE SUPPORT - THE ACLU HAS AN AFFILIATE OR CHAPTER IN EVERY STATE AND IN PUERTO RICO AFFILIATES HANDLE REQUESTS FOR LEGAL ASSISTANCE, LOBBY STATE LEGISLATURES AND HOST EDUCATIONAL FORUMS THROUGHOUT THE YEAR THE NATIONAL ACLU COORDINATES FUNDRAISING EFFORTS WITH ITS AFFILIATES AND SHARES THE PROCEEDS OF FUNDRAISING EFFORTS WITH AFFILIATES IN ACCORDANCE WITH A DETAILED POLICY THROUGH ITS AFFILIATE SUPPORT DEPARTMENT, THE NATIONAL ACLU ALSO PROVIDES GRANTS TO AFFILIATES TO SUPPORT WORK ON SPECIFIC INITIATIVES AND PROJECTS THAT HAVE BEEN IDENTIFIED AS INVOLVING MATTERS OF BOTH LOCAL/REGIONAL AND NATIONAL SIGNIFICANCE THE AFFILIATE SUPPORT DEPARTMENT OFFERS TRAINING AND TECHNICAL ASSISTANCE TO AFFILIATES ACROSS THE COUNTRY ON A VARIETY OF TOPICS OF RELEVANCE

**4b** (Code ) (Expenses \$ 11,631,670 including grants of \$ ) (Revenue \$ 18,242 )

EDUCATION - THROUGH NEWSLETTERS, ITS COMPREHENSIVE WEBSITE, ADVERTISEMENTS, OP-ED ARTICLES, MEDIA INTERVIEWS, PUBLICATIONS, AND NUMEROUS MEETINGS AND WORKSHOPS CONDUCTED IN COLLABORATION WITH ITS AFFILIATES THROUGHOUT THE US, THE ACLU PROVIDES ONGOING EDUCATION TO IT'S 500,000 MEMBERS AND TO THE PUBLIC AT LARGE WITH RESPECT TO A WIDE RANGE OF CIVIL LIBERTIES ISSUES AND CONCERNS THE ORGANIZATION'S EDUCATIONAL CAMPAIGNS EMPHASIZE FIRST AMENDMENT RIGHTS TO FREE SPEECH, ASSOCIATION AND ASSEMBLY, THE RIGHT TO EQUAL PROTECTION UNDER THE LAW, THE RIGHT TO DUE PROCESS AND TO FAIR TREATMENT WHEN THE LOSS OF LIBERTY OR PROPERTY IS AT STAKE, AND THE RIGHT TO PRIVACY AND FREEDOM FROM UNWARRANTED GOVERNMENT INTRUSION INTO PERSONAL AND PRIVATE AFFAIRS

**4c** (Code ) (Expenses \$ 1,662,254 including grants of \$ 437,000 ) (Revenue \$ )

LEGISLATION - THE ACLU'S LEGISLATIVE ADVOCATES ARE A CONSTANT PRESENCE ON CAPITOL HILL AND IN STATE LEGISLATURES WORKING TO ADDRESS CIVIL LIBERTIES ISSUES BASED IN THE ACLU'S WASHINGTON, DC OFFICE, THE ORGANIZATION'S LEGISLATIVE POLICY TEAM WORKS TO ENSURE THAT PROPOSED LEGISLATION MOVES TOWARDS RATHER THAN AWAY FROM THE CIVIL LIBERTIES GOALS OF THE ORGANIZATION WORKING IN COLLABORATION WITH STAFF FROM ACLU AFFILIATES ACROSS THE COUNTRY AND IN COALITION WITH OTHER GROUPS WITH A SHARED INTEREST IN SPECIFIC CIVIL LIBERTIES ISSUES, THE ACLU CONDUCTS RESEARCH, PUBLISHES POSITION PAPERS, HOSTS FORUMS FOR THE PUBLIC AND MEETS WITH KEY LEGISLATORS AND MEMBERS OF THEIR STAFFS TO DISCUSS STRATEGIES TO PROTECT CIVIL LIBERTIES AND RIGHTS

**4d** Other program services (Describe in Schedule O ) **See also Additional Data for Description**  
(Expenses \$ 365,140 including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** \$ 25,551,358

**Part IV Checklist of Required Schedules**

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	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .		No
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? <input checked="" type="checkbox"/>	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> <input checked="" type="checkbox"/>		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> <input checked="" type="checkbox"/>	Yes	
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
<b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>		No
<b>11</b> If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> <input checked="" type="checkbox"/>		No
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> <input checked="" type="checkbox"/>		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> <input checked="" type="checkbox"/>		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> <input checked="" type="checkbox"/>	Yes	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> <input checked="" type="checkbox"/>		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> <input checked="" type="checkbox"/>	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .		No
<b>17</b> Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> <input checked="" type="checkbox"/>	Yes	
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . . <input checked="" type="checkbox"/>		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . . <input checked="" type="checkbox"/>		No
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .		No
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

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

<p><b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>21</b></p>	<p>Yes</p>	
<p><b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>22</b></p>		<p>No</p>
<p><b>23</b> Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>23</b></p>	<p>Yes</p>	
<p><b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .</p>	<p><b>24a</b></p>		<p>No</p>
<p><b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .</p>	<p><b>24b</b></p>		
<p><b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .</p>	<p><b>24c</b></p>		
<p><b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .</p>	<p><b>24d</b></p>		
<p><b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .</p>	<p><b>25a</b></p>		<p>No</p>
<p><b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .</p>	<p><b>25b</b></p>		<p>No</p>
<p><b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .</p>	<p><b>26</b></p>		<p>No</p>
<p><b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .</p>	<p><b>27</b></p>		<p>No</p>
<p><b>28</b> Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)</p>			
<p><b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28a</b></p>		<p>No</p>
<p><b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28b</b></p>		<p>No</p>
<p><b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28c</b></p>		<p>No</p>
<p><b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .</p>	<p><b>29</b></p>		<p>No</p>
<p><b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .</p>	<p><b>30</b></p>		<p>No</p>
<p><b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .</p>	<p><b>31</b></p>		<p>No</p>
<p><b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .</p>	<p><b>32</b></p>		<p>No</p>
<p><b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>33</b></p>		<p>No</p>
<p><b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>34</b></p>	<p>Yes</p>	
<p><b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .</p>	<p><b>35</b></p>		<p>No</p>
<p><b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>			
<p><b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .</p>	<p><b>36</b></p>		
<p><b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> <input checked="" type="checkbox"/></p>	<p><b>37</b></p>		<p>No</p>
<p><b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .</p>	<p><b>38</b></p>	<p>Yes</p>	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.



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

Check if Schedule O contains a response to any question in this Part VI . . . . .

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (82); 1b Enter the number of voting members included in line 1a, above, who are independent (82); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Does the organization have members or stockholders? (Yes); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (Yes); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (Yes); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 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 in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (Yes); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? (Yes); 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (Yes); 13 Does the organization have a written whistleblower policy? (Yes); 14 Does the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (No); 15c If "Yes" to line 15a or 15b, describe the process in 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? (No); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed: AK, AR, AZ, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MN, MO, NC, ND, NH, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, WA, WI, WV, MS, NJ
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply:  Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: CAROLINE GREENE CFO, 125 BROAD STREET 18TH FLOOR, NEW YORK, NY 10004, (212) 549-2500



**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)  
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(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							2,308,652	1,030,588	661,174	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **24**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
GRASSROOTS CAMPAIGN INC PO BOX 120557 BOSTON, MA 02112	CANVASSING	2,032,840
TELEFUND INC PO BOX 2366 DENVER, CO 802012366	TELEMARKETING	1,164,807
SHARE GROUP 73 CHAPEL STREET NEWTON, MA 02458	TELEMARKETING	889,973
PRINT MAIL COMMUNICATIONS INC 7201 LOCKPORT PLACE LORTON, VA 22079	PRINTING	420,070
CELCO 9663 MAINE STREET SUITE C FAIRFAX, VA 22032	LIST RENTAL	410,286

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **19**

**Part VIII Statement of Revenue**

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		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b>					
	<b>b</b> Membership dues . . . . . <b>1b</b>					
	<b>c</b> Fundraising events . . . . . <b>1c</b>					
	<b>d</b> Related organizations . . . . . <b>1d</b>					
	<b>e</b> Government grants (contributions) <b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	30,824,747				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f . . . . .	30,824,747				
<b>Program Service Revenue</b>	<b>2a</b> _____	Business Code				
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f . . . . .					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .		20,835		20,835	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross Rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	2,007,699			
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses	2,036,253			
		<b>c</b> Gain or (loss)	-28,554			
	<b>d</b> Net gain or (loss) . . . . .		-28,554		-28,554	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b>					
		<b>b</b> Less direct expenses . . . . . <b>b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>						
	<b>b</b> Less direct expenses . . . . . <b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>						
	<b>b</b> Less cost of goods sold . . . . . <b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
Miscellaneous Revenue		Business Code				
<b>11a</b> LIST RENTALS	532000	61,128		61,128		
<b>b</b> PAMPHLET & BOOK SALES	900099	18,242	18,242			
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .		79,370				
<b>12 Total revenue.</b> See Instructions . . . . .		30,896,398	18,242	61,128	-7,719	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. USC Case #12-5118 Document #1387527 Filed 08/03/2012 Page 77 of 168

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	437,000	437,000		
<b>2</b>	Grants and other assistance to individuals in the U S See Part IV, line 22				
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
<b>4</b>	Benefits paid to or for members				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	581,017	218,886	335,707	26,424
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages	2,539,798	2,006,329	173,394	360,075
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	956,566	596,498	262,638	97,430
<b>9</b>	Other employee benefits . . . . .	545,463	391,608	90,874	62,981
<b>10</b>	Payroll taxes . . . . .	232,363	170,014	31,960	30,389
<b>a</b>	Fees for services (non-employees)				
	Management . . . . .				
<b>b</b>	Legal . . . . .	359,838	248,569	105,548	5,721
<b>c</b>	Accounting . . . . .	59,309		59,309	
<b>d</b>	Lobbying . . . . .				
<b>e</b>	Professional fundraising services See Part IV, line 17 . . . . .	462,533			462,533
<b>f</b>	Investment management fees . . . . .				
<b>g</b>	Other . . . . .	3,425,852	3,411,299	14,553	
<b>12</b>	Advertising and promotion . . . . .				
<b>13</b>	Office expenses . . . . .	2,682,785	2,369,125	18,345	295,315
<b>14</b>	Information technology . . . . .				
<b>15</b>	Royalties . . . . .				
<b>16</b>	Occupancy . . . . .				
<b>17</b>	Travel . . . . .	130,189	92,701	25,068	12,420
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b>	Conferences, conventions, and meetings . . . . .	9,752	6,592	1,609	1,551
<b>20</b>	Interest . . . . .				
<b>21</b>	Payments to affiliates . . . . .				
<b>22</b>	Depreciation, depletion, and amortization . . . . .				
<b>23</b>	Insurance . . . . .				
<b>24</b>	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
<b>a</b>	SHARED PORTION OF MEMBE	8,475,402	8,475,402		
<b>b</b>	PUBLISHING/PRINTING EXP	2,313,381	1,752,217		561,164
<b>c</b>	TELEMARKETING	2,026,190	1,817,569		208,621
<b>d</b>	SHARED PORTION OF BEQUE	1,683,082	1,683,082		
<b>e</b>	SPECIAL AFFILIATE SUBSI	1,289,978	1,289,978		
<b>f</b>	All other expenses	656,983	584,489	5,041	67,453
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	28,867,481	25,551,358	1,124,046	2,192,077
<b>26</b>	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

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		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	3,201,905	<b>1</b>	2,130,023
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	2,280,482	<b>4</b>	2,089,963
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	279,674	<b>9</b>	614,456
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b>	<b>10c</b>	
	<b>11</b> Investments—publicly traded securities . . . . .	1,535,787	<b>11</b>	436,125
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	13,015,238	<b>15</b>	20,573,934
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	20,313,086	<b>16</b>	25,844,501	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	841,894	<b>17</b>	1,556,814
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .	27,511,890	<b>25</b>	31,579,014
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	28,353,784	<b>26</b>	33,135,828
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	-9,620,815	<b>27</b>	-10,441,254
	<b>28</b> Temporarily restricted net assets . . . . .	1,580,117	<b>28</b>	3,149,927
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	-8,040,698	<b>33</b>	-7,291,327	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	20,313,086	<b>34</b>	25,844,501	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI  **SSCA Case #13-5118 Document #1387527 Filed: 08/03/2012 Page 79 of 168**

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	30,896,398
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	28,867,481
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	2,028,917
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	-8,040,698
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	-1,279,546
<b>6</b>	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	-7,291,327

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	Yes	
<b>c</b>	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>d</b>	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Department of the Treasury  
Internal Revenue Service

**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. ▶ See separate instructions.**

**2010**  
**Open to Public Inspection**

**If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
  - Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
  - Section 527 organizations Complete Part I-A only
- If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
  - Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A
- If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC	Employer identification number 13-3871360
--	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2** Political expenditures ▶ \$ \_\_\_\_\_
- 3** Volunteer hours \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a** Was a correction made?  Yes  No
- b** If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).**

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 3** Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- 4** Did the filing organization file **Form 1120-POL** for this year?  Yes  No
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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



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

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

**Limits on Lobbying Expenditures**  
 (The term "expenditures" means amounts paid or incurred.)

<b>(a)</b> Filing Organization's Totals	<b>(b)</b> Affiliated Group Totals
---	------------------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)  
**b** Total lobbying expenditures to influence a legislative body (direct lobbying)  
**c** Total lobbying expenditures (add lines 1a and 1b)  
**d** Other exempt purpose expenditures  
**e** Total exempt purpose expenditures (add lines 1c and 1d)  
**f** Lobbying nontaxable amount Enter the amount from the following table in both columns

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

- g** Grassroots nontaxable amount (enter 25% of line 1f)  
**h** Subtract line 1g from line 1a If zero or less, enter -0-  
**i** Subtract line 1f from line 1c If zero or less, enter -0-  
**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes  No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots non-taxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

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

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

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

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

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

**Part IV Supplemental Information**

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

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

USCA Case #12-5118

Document #1387527

Filed: 08/03/2012

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Supplemental Financial Statements

2010

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Open to Public Inspection

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number 13-3871360

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (Continued)

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

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

Table with 2 columns: Description (1c-1f) and Amount

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

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

Table with 6 columns: (a) Current Year, (b) Prior Year, (c) Two Years Back, (d) Three Years Back, (e) Four Years Back. Rows 1a-1g.

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

- a Board designated or quasi-endowment, b Permanent endowment, c Term endowment

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

Table with 3 columns: Description (3a(i), 3a(ii), 3b), Yes, No

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

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

Table with 5 columns: (a) Cost or other basis (Investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.



<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements</b>		
<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b> 30,896,398
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b> 28,867,481
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b> 2,028,917
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b> 108,025
<b>5</b>	Donated services and use of facilities	<b>5</b> -950,410
<b>6</b>	Investment expenses	<b>6</b>
<b>7</b>	Prior period adjustments	<b>7</b>
<b>8</b>	Other (Describe in Part XIV)	<b>8</b> -437,161
<b>9</b>	Total adjustments (net) Add lines 4 - 8	<b>9</b> -1,279,546
<b>10</b>	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	<b>10</b> 749,371

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		
<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b> 136,700,334
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
<b>a</b>	Net unrealized gains on investments	<b>2a</b> 22,691,114
<b>b</b>	Donated services and use of facilities	<b>2b</b>
<b>c</b>	Recoveries of prior year grants	<b>2c</b>
<b>d</b>	Other (Describe in Part XIV)	<b>2d</b> 83,112,822
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b> 105,803,936
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b> 30,896,398
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1	
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>
<b>b</b>	Other (Describe in Part XIV)	<b>4b</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b> 0
<b>5</b>	Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12)	<b>5</b> 30,896,398

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		
<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b> 108,968,727
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25	
<b>a</b>	Donated services and use of facilities	<b>2a</b> 950,410
<b>b</b>	Prior year adjustments	<b>2b</b>
<b>c</b>	Other losses	<b>2c</b>
<b>d</b>	Other (Describe in Part XIV)	<b>2d</b> 79,150,836
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b> 80,101,246
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b> 28,867,481
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>
<b>b</b>	Other (Describe in Part XIV)	<b>4b</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b> 0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 18)	<b>5</b> 28,867,481

**Part XIV Supplemental Information**

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

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	FIN 48 FINANCIAL STATEMENT FOOTNOTE MANAGEMENT EVALUATED THE UNION'S TAX POSITION AND CONCLUDED THAT THE ORGANIZATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE GENERALLY, THE UNION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY U S FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE 2007, WHICH IS THE STANDARD STATUTE OF LIMITATIONS LOOK-BACK PERIOD AT MARCH 31, 2011, THE UNION HAS NO UNRECOGNIZED TAX BENEFITS AND HAS RECOGNIZED NO INTEREST OR PENALTIES RELATED TO TAXES DURING EITHER OF THE YEARS ENDED MARCH 31, 2011 AND 2010
PART XI, LINE 8 - OTHER ADJUSTMENTS		MINIMUM PENSION LIABILITY ADJUSTMENT -437,161
		PART V A RELATED ORGANIZATION DOES HOLD AN ENDOWMENT, BUT NONE OF THE HOLDINGS ARE FOR THE BENEFIT OF THE ACLU PART XII, LINE 2D MINIMUM PENSION LIABILITY ADJUSTMENT (\$437,161) REVENUES AND ELIMINATIONS INCLUDED ON CONSOLIDATED FINANCIAL STATEMENTS \$83,549,983 PART XIII, LINE 2D EXPENSES AND ELIMINATIONS INCLUDED ON CONSOLIDATED FINANCIAL STATEMENTS \$79,150,836

SCHEDULE G  
(Form 990 or 990-EZ)

USCA Case #12-3117 Supplemental Information Regarding Fundraising or Gaming Activities

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**2010**  
**Open to Public Inspection**

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

Name of the organization  
AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number  
13-3871360

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and e-mail solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
OMPINC 1133 19TH STREET NW SUITE 300 WASHINGTON, DC 20036	FUNDRAISING STRATEGY/CONSULTING		No	0	397,879	-397,879
BULLY PULPIT INTERACTIVE LLC 1750 K STREET SUITE 450 WASHINGTON, DC 20006	FUNDRAISING STRATEGY/CONSULTING		No	0	64,000	-64,000
<b>Total</b>					461,879	-461,879

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

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

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$5,000 on Form 990-EZ, line 19a. List events with gross receipts of at least \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less Charitable contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Non-cash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				
	<b>11</b> Net income summary Combine lines 3 and 10 in column (d) . . . . . ▶				

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

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

**9** Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," Explain \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," Explain \_\_\_\_\_



**11** Does the organization operate gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>a</b> The organization's facility	<b>13a</b>	
<b>b</b> An outside facility	<b>13b</b>	

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address

Name ▶

Address ▶

**16** Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I (Form 990)

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OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2010

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization AMERICAN CIVIL LIBERTIES UNION INC

Employer identification number 13-3871360

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Includes entries for ACLU of Michigan, New Mexico, Rhode Island, and ACLU Foundation.

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

**Part III Grants and Other Assistance to Individuals in the United States** Complete this part to provide the information required in Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

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

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THE ACLU HAS ESTABLISHED PROCEDURES FOR THE RELEASE OF GRANTS TO ITS AFFILIATES, AS WELL AS FOR MONITORING OF OUTCOMES TO DETERMINE WHETHER THE GOALS OF A PARTICULAR GRANT AWARD HAVE BEEN MET GRANT AWARDS ARE CONFIRMED IN WRITING AND SUPPORTED BY A WRITTEN AGREEMENT THAT SPECIFIES THE PURPOSE OF THE GRANT, THE SPECIFIC OUTCOMES TO BE ACHIEVED, AND, IF APPLICABLE, THE INDICATORS THAT THE PARTIES AGREE WILL BE USED TO MEASURE PROGRESS TOWARDS AGREED UPON GOALS WRITTEN AGREEMENTS DETAIL THE SPECIFIC ACTIVITIES FOR WHICH FUNDING IS TO BE PROVIDED AND DOCUMENT THE AFFILIATE'S COMMITMENT TO USING THE FUNDS PROVIDED TO PURSUE SPECIFIC STRATEGIES IN ADDRESSING PROGRAM GOALS AND TARGET OUTCOMES AFFILIATES AND OTHER ORGANIZATIONS WHO RECEIVE GRANT AWARDS MAY BE REQUIRED TO PROVIDE QUANTITATIVE AND QUALITATIVE REPORTS, AND THESE REPORTS MAY BE USED TO DETERMINE WHETHER ADDITIONAL FUNDING MAY BE REQUIRED AND/OR TO ENHANCE FUTURE GRANT PROGRAMS

**Schedule J**  
(Form 990)

USCA Case #12-5118

**Compensation Information**

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**2010**

**Open to Public Inspection**

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

**▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**

**▶ Attach to Form 990. ▶ See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
AMERICAN CIVIL LIBERTIES UNION INC

**Employer identification number**

13-3871360

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- First-class or charter travel
  - Travel for companions
  - Tax idemnification and gross-up payments
  - Discretionary spending account
  - Housing allowance or residence for personal use
  - Payments for business use of personal residence
  - Health or social club dues or initiation fees
  - Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- Compensation committee
- Independent compensation consultant
- Form 990 of other organizations
- Written employment contract
- Compensation survey or study
- Approval by the board or compensation committee

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

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
  - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
  - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

**5** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ANTHONY ROMERO	(i)	341,752	0	1,106	12,031	14,331	369,220	0
	(ii)	0	0	0	0	0	0	0
(2) ALMA MONTCLAIR	(i)	250,628	0	20,994	100,416	21,227	393,265	0
	(ii)	0	0	0	0	0	0	0
(3) TERENCE DOUGHERTY	(i)	210,635	0	3,591	7,848	14,155	236,229	0
	(ii)	0	0	0	0	0	0	0
(4) DOROTHY M EHRLICH	(i)	284,357	0	232	35,460	25,746	345,795	0
	(ii)	0	0	0	0	0	0	0
(5) LAURA W MURPHY	(i)	242,481	25,000	-4,307	12,656	8,187	284,017	0
	(ii)	0	0	0	0	0	0	0
(6) CAROLINE GREENE	(i)	245,400	0	-8,162	21,722	38,163	297,123	0
	(ii)	0	0	0	0	0	0	0
(7) EMILY TYNES	(i)	0	0	0	0	0	0	0
	(ii)	227,603	0	19,009	37,960	22,071	306,643	0
(8) DONNA MCKAY	(i)	0	0	0	0	0	0	0
	(ii)	263,778	0	-861	13,432	11,660	288,009	0
(9) GERI ROZANSKI	(i)	0	0	0	0	0	0	0
	(ii)	242,395	0	-2,166	30,454	20,498	291,181	0
(10) STEVEN SHAPIRO	(i)	0	0	0	0	0	0	0
	(ii)	280,236	0	594	31,716	20,498	333,044	0
(11) DAVID S BAIRD	(i)	130,123	0	18,421	15,564	19,150	183,258	0
	(ii)	0	0	0	0	0	0	0
(12) MICHAEL W MACLEOD-BALL	(i)	143,917	0	-1,096	16,079	20,306	179,206	0
	(ii)	0	0	0	0	0	0	0
(13) GERALDINE LYNN ENGEL	(i)	143,681	0	-1,856	13,557	19,718	175,100	0
	(ii)	0	0	0	0	0	0	0
(14) ADRIENNE STEIN	(i)	139,060	0	-4,567	8,102	33,820	176,415	0
	(ii)	0	0	0	0	0	0	0
( 15 )								
( 16 )								

**Part III Supplemental Information** USA Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 94 of 168

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

Identifier	Return Reference	Explanation
	PART I, LINE 1A	GROSS-UP PAYMENTS TO EMPLOYEES WITH DOMESTIC PARTNER COVERAGE, ALL TREATED AS TAXABLE
SUPPLEMENTAL INFORMATION	PART III	PART I, LINE 4 INFORMATION ON FILE (QUESTIONS 4B) - ALL OTHER REPORTABLE COMPENSATION AMOUNTS ARE INCLUDED IN PART II, COLUMN B(III) PART II COLUMN B(I) INCLUDES BASE COMPENSATION, COLUMN B(II) INCLUDES BONUS PAYMENTS (IF ANY) AND COLUMN B (III) INCLUDES ALL OTHER REPORTABLE COMPENSATION, INCLUDING ANY "GROSS UPS" FOR DOMESTIC PARTNER HEALTH COVERAGE, AND REDUCTIONS TO TAXABLE COMPENSATION RELATED TO PARTICIPATION IN HEALTH OR DEPENDENT SPENDING ACCOUNTS, IF/AS APPLICABLE. NEGATIVE NUMBERS IN COLUMN B(III) OCCUR WHEN THE AMOUNTS DEDUCTED FROM REPORTABLE COMPENSATION ARE GREATER THAN THE COSTS OF OTHER TAXABLE BENEFITS REPORTED IN THIS COLUMN. COLUMN C INCLUDES EMPLOYER CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN OR, FOR EMPLOYEES HIRED ON OR AFTER APRIL 1, 2009, TO THE NEW DEFINED CONTRIBUTION 401(K) PLAN, THE TOTALS SHOWN REFLECT AMOUNTS EARNED DURING THE YEAR, WHETHER OR NOT THE EMPLOYEE IS FULLY VESTED. COLUMN D INCLUDES NON-TAXABLE BENEFITS, SUCH AS HEALTH AND OTHER INSURANCE, AS WELL AS AMOUNTS SET ASIDE BY EMPLOYEES IN THE HEALTH AND/OR DEPENDENT CARE FLEXIBLE SPENDING PLANS, WHICH WE HAVE ADDED BACK TO PROVIDE THE FULLEST PICTURE POSSIBLE OF TOTAL COMPENSATION.

**SCHEDULE O**  
(Form 990 or 990-EZ)

USCA Case #12-5118 Document #1387527 Filed: 08/03/2012  
**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047  
**2010**  
**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

**Name of the organization**  
AMERICAN CIVIL LIBERTIES UNION INC

**Employer identification number**  
13-3871360

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		THE BOARD MEMBERS OF THE ORGANIZATION'S 50 LOCAL AFFILIATES, THE "AFFILIATE VOTING MEMBERS," ARE ELECTORS, ALONG WITH THE ORGANIZATION'S BOARD MEMBERS, IN THE ELECTION OF CERTAIN MEMBERS TO THE ORGANIZATION'S BOARD AFFILIATE VOTING MEMBERS ALSO VOTE ON CERTAIN PROPOSED AMENDMENTS TO THE ORGANIZATION'S BYLAWS AND VOTE IN FAVOR OF OR AGAINST ACTIONS OF THE BOARD OF DIRECTORS SUBMITTED TO THE AFFILIATE VOTING MEMBERS BY PETITION OF THE ORGANIZATION'S LOCAL AFFILIATES THE ORGANIZATION'S GENERAL MEMBERS PARTICIPATE IN THE ELECTION OF THE BOARD MEMBERS OF THE ORGANIZATION'S 50 LOCAL AFFILIATES, AND EACH LOCAL AFFILIATE APPOINTS ONE BOARD MEMBER TO THE ORGANIZATION'S BOARD FIFTY GENERAL MEMBERS MAY ALSO (I) PETITION THE BOARD TO AMEND ITS BYLAWS, WHICH PETITION MUST BE CONSIDERED BY THE ORGANIZATION'S BOARD AND (II) NOMINATE INDIVIDUALS TO RUN FOR THE ORGANIZATION'S BOARD

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		SEE RESPONSE TO # 6 ABOVE EACH OF THE ORGANIZATION'S 50 LOCAL AFFILIATES APPOINTS ONE BOARD MEMBER TO THE ORGANIZATION'S BOARD THE REMAINING BOARD MEMBERS ARE ELECTED IN AN ELECTION WHOSE ELECTORS INCLUDE THE ORGANIZATION'S BOARD MEMBERS AND THE AFFILIATE VOTING MEMBERS



Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		SEE RESPONSE TO # 6 ABOVE THE ORGANIZATION'S AFFILIATE VOTING MEMBERS HAVE THE RIGHT TO VOTE TO APPROVE CERTAIN CHANGES TO THE ORGANIZATION'S BYLAWS AND VOTE TO OVERTURN A DECISION OF THE ORGANIZATION'S BOARD THAT IS SUBMITTED TO THE AFFILIATE VOTING MEMBERS FOR A VOTE BY PETITION OF THE ORGANIZATION'S LOCAL AFFILIATES UNDER D C LAW, THE AFFILIATE VOTING MEMBERS HAVE THE RIGHT TO APPROVE A DECISION BY THE BOARD TO DISSOLVE, MERGE/CONSOLIDATE WITH ANOTHER ORGANIZATION OR DISPOSE OR MORTGAGE ALL OR SUBSTANTIALLY ALL OF THE ORGANIZATION'S ASSETS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 WAS PREPARED BY MANAGEMENT IN CONSULTATION WITH THE ORGANIZATION'S AUDITORS THE ORGANIZATION'S AUDIT COMMITTEE AND ITS TREASURER REVIEWED A DRAFT OF THE 990 AND PROVIDED COMMENTS A COPY OF THE FORM 990 WAS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT WAS FILED

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	<p>USCA Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 99 of 168</p> <p>THE ORGANIZATION DISTRIBUTES ITS CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS TO EVERY KEY EMPLOYEE, OFFICER AND BOARD DIRECTOR AND REQUESTS DISCLOSURE OF ANY POTENTIAL CONFLICTS OF INTEREST THE CHIEF FINANCIAL OFFICER AND THE IN-HOUSE GENERAL COUNSEL/ASSISTANT SECRETARY OF THE ORGANIZATION REVIEW ANY DISCLOSURES MADE DURING THIS ANNUAL REVIEW IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A BOARD MEMBER OR AN OFFICER, THEY REFER THE MATTER TO THE BOARD PRESIDENT AND APPROPRIATE FOLLOW UP IS UNDERTAKEN AS SET FORTH IN THE POLICY IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A KEY EMPLOYEE, THEY REFER THE MATTER TO THE EXECUTIVE DIRECTOR OR HIS DESIGNEE AND APPROPRIATE FOLLOW UP IS UNDERTAKEN AS SET FORTH IN THE POLICY BOARD DIRECTORS, OFFICERS AND KEY EMPLOYEES ALSO MAY REPORT TO THE BOARD ANY POTENTIAL CONFLICTS OF INTEREST THAT ARISE DURING THE YEAR THE ORGANIZATION'S CONFLICT OF INTEREST POLICY REQUIRES THAT INDIVIDUALS WITH CONFLICTS OF INTEREST WITH RESPECT TO A TRANSACTION OR ACTION MAY NOT PARTICIPATE IN THE DECISION-MAKING WITH RESPECT TO THAT TRANSACTION OR ACTION AND IN SOME CIRCUMSTANCES MAY NOT PARTICIPATE IN THE DISCUSSION</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	ON AN ANNUAL BASIS, A COMMITTEE OF THE BOARD OF THE ORGANIZATION REVIEWS THE EXECUTIVE DIRECTOR'S COMPENSATION. NO MEMBER OF THE COMMITTEE HAS A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT. THE COMMITTEE PERIODICALLY REVIEWS COMPENSATION STUDIES AND COMPARABLE COMPENSATION DATA FOR OTHER EXECUTIVE DIRECTORS AT SIMILARLY SITUATED ORGANIZATIONS. THE COMMITTEE CONTEMPORANEOUSLY DOCUMENTS AND RECORDS IN ITS MINUTES ITS DELIBERATIONS AND DECISIONS. NO ACLU OFFICER RECEIVES COMPENSATION IN HIS/HER CAPACITY AS OFFICER. COMPENSATION OF KEY EMPLOYEES OTHER THAN THE EXECUTIVE DIRECTOR IS SET BY THE ORGANIZATION'S EXECUTIVE DIRECTOR OR THE KEY EMPLOYEE'S MANAGER IF THE MANAGER IS NOT THE EXECUTIVE DIRECTOR. COMPENSATION DATA FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILAR ORGANIZATIONS IS PERIODICALLY CONSIDERED AND DECISIONS ARE CONTEMPORANEOUSLY DOCUMENTED.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S FORM 990 FOR THE PAST THREE OR MORE YEARS, EXCLUDING SCHEDULE B, IS AVAILABLE ON THE ORGANIZATION'S WEBSITE. SCHEDULE B OF THE FORM 990 AND THE ORGANIZATION'S FORM 990-T ARE AVAILABLE UPON REQUEST. COPIES OF THE ORGANIZATION'S FORM 990 ARE ALSO AVAILABLE ON THE GUIDESTAR WEBSITE. THE ORGANIZATION RECEIVED ITS ORIGINAL EXEMPTION DETERMINATION UNDER THE PREDECESSOR OF SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE IN 1928, AT WHICH TIME THE FORM 1024 DID NOT EXIST. THE ORGANIZATION'S BYLAWS, CONFLICT OF INTEREST POLICY AND ITS FINANCIAL STATEMENTS FOR THE PRIOR THREE YEARS ARE AVAILABLE ON ITS WEBSITE. THE ORGANIZATION'S ARTICLES OF INCORPORATION ARE AVAILABLE UPON REQUEST OR THROUGH THE DISTRICT OF COLUMBIA OFFICE OF THE SECRETARY, DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS.

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 108,025 DONATED SERVICES AND USE OF FACILITIES -950,410 MINIMUM PENSION LIABILITY ADJUSTMENT -437,161 TOTAL TO FORM 990, PART XI, LINE 5 -1,279,546

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	NO CHANGE FROM PRIOR YEAR

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**SCHEDULE R  
(Form 990)**

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OMB No 1545-0047

**2010**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
AMERICAN CIVIL LIBERTIES UNION INC

**Employer identification number**

13-3871360

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004 13-6213516	PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND LIBERTIES	NY	501(C)(3)	170(B)(1)(A)(VI)	N/A		No



**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.)

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(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

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

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

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

**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?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
  
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
  
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
  
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
  
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>	Yes	
<b>1n</b>	Yes	
<b>1o</b>	Yes	
<b>1p</b>	Yes	
<b>1q</b>		No
<b>1r</b>		No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b> ACLU FOUNDATION INC	M	946,000	FTE BASED SHARING METHODOLOGY
<b>(2)</b> ACLU FOUNDATION INC	N	6,314,047	REVENUE BASED SHARING METHODOLOGY
<b>(3)</b> ACLU FOUNDATION INC	O	946,000	FTE BASED SHARING METHODOLOGY
<b>(4)</b> ACLU FOUNDATION INC	P	6,314,047	REVENUE BASED SHARING METHODOLOGY
<b>(5)</b>			
<b>(6)</b>			



**Part VII Supplemental Information**

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Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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**Additional Data**

**Software ID:**

**Software Version:**

**EIN:** 13-3871360

**Name:** AMERICAN CIVIL LIBERTIES UNION INC

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
WILLIAM ACEVES DIRECTOR	2 00	X						0	0	0
SUSAN ADELMAN DIRECTOR	2 00	X						0	0	0
KEMAL AHMED DIRECTOR	2 00	X						0	0	0
CHERRI ALLISON DIRECTOR	2 00	X						0	0	0
LAILA AL-QATAMI DIRECTOR	2 00	X						0	0	0
RICHARD ALVARADO DIRECTOR	2 00	X						0	0	0
CLAUDIA ANGELOS DIRECTOR	2 00	X						0	0	0
KELLY ANTHONY DIRECTOR	2 00	X						0	0	0
DEBORAH ARCHER DIRECTOR	2 00	X						0	0	0
ADRIENNE ASCH DIRECTOR	2 00	X						0	0	0
MARK AYERS DIRECTOR	2 00	X						0	0	0
JAY BARTH DIRECTOR	2 00	X						0	0	0
MARC O BEEM DIRECTOR	2 00	X						0	0	0
JUDITH BENDICH DIRECTOR	2 00	X						0	0	0
LAURIE BENNETT DIRECTOR	2 00	X						0	0	0
PHIL BEREANO DIRECTOR	2 00	X						0	0	0
VIVIAN BERGER DIRECTOR	2 00	X						0	0	0
TAMMY BESHESSE DIRECTOR	2 00	X						0	0	0
JOHN BLAKESLEE DIRECTOR	2 00	X						0	0	0
DAVIS B BOBROW DIRECTOR	2 00	X						0	0	0
CAITLIN BORGMANN DIRECTOR	2 00	X						0	0	0
ANTONIO BROWN DIRECTOR	2 00	X						0	0	0
LUZ BUITRAGO DIRECTOR	2 00	X						0	0	0
M SUSAN CARLSON DIRECTOR	2 00	X						0	0	0
RONALD CHEN DIRECTOR	2 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT N CHESTER DIRECTOR	2 00	X						0	0	0
RANDALL COYNE DIRECTOR	2 00	X						0	0	0
DAVID CRUZ DIRECTOR/GENERAL COUNSEL	2 00	X		X				0	0	0
EILEEN DURGIN-CLINCHARD DIRECTOR	2 00	X						0	0	0
JEFF DWORKIN DIRECTOR	2 00	X						0	0	0
MICHAEL ELSNER DIRECTOR	2 00	X						0	0	0
MILTON ESTES DIRECTOR	2 00	X						0	0	0
SUSAN ESTES DIRECTOR	2 00	X						0	0	0
ELLEN FEINGOLD DIRECTOR	2 00	X						0	0	0
ROGER W FONSECA DIRECTOR	2 00	X						0	0	0
SALLY FRANK DIRECTOR	2 00	X						0	0	0
LORIE FRIDELL DIRECTOR	2 00	X						0	0	0
MARY ELLEN GALE DIRECTOR	2 00	X						0	0	0
BETTY GARTMAN DIRECTOR	2 00	X						0	0	0
ANTHONY DON GEORGE DIRECTOR	2 00	X						0	0	0
LIZ GILCHRIST DIRECTOR	2 00	X						0	0	0
SALLY T GRANT DIRECTOR	2 00	X						0	0	0
SCOTT GREENWOOD DIRECTOR/GENERAL COUNSEL	2 00	X		X				0	0	0
ISABELLE GUNNING DIRECTOR	2 00	X						0	0	0
SUSAN N HERMAN DIRECTOR/PRESIDENT	2 50	X		X				0	0	0
AUNDRE M HERRON DIRECTOR	2 00	X						0	0	0
EVE L HILL DIRECTOR	2 00	X						0	0	0
JEFFREY HONG DIRECTOR	2 00	X						0	0	0
LISA HONIG DIRECTOR	2 00	X						0	0	0
MARINA HSIEH DIRECTOR/VICE PRESIDENT	2 00	X		X				0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
SHELAN JOSEPH DIRECTOR/DEPUTY NATL AAAO	2 00	X		X				0	0	0
ARTHUR M KAPLAN ESQ DIRECTOR	2 00	X						0	0	0
ALY KASSAM-REMTULLA DIRECTOR	2 00	X						0	0	0
HAMID R KASHANI DIRECTOR	2 00	X						0	0	0
JACK KENNEDY JR DIRECTOR	2 00	X						0	0	0
JOAN LASKOWSKI DIRECTOR	2 00	X						0	0	0
REV JAMES M LAWSON JR DIRECTOR	2 00	X						0	0	0
M CALIEN LEWIS DIRECTOR	2 00	X						0	0	0
ROSLYN LITMAN DIRECTOR/GENERAL COUNSEL	2 00	X		X				0	0	0
CARLOS MAHONEY DIRECTOR	2 00	X						0	0	0
ALEXANDRA MCKAY DIRECTOR	2 00	X						0	0	0
FRED R NEAL DIRECTOR/NATIONAL AAAO	2 00	X		X				0	0	0
MARK NIBLACK DIRECTOR	2 00	X						0	0	0
NAHLA NIMEH-LEWIS DIRECTOR	2 00	X						0	0	0
GALEN PAINE DIRECTOR	2 00	X						0	0	0
R SAMUEL PAZ DIRECTOR/VICE PRESIDENT	2 00	X		X				0	0	0
MICHAEL E PHENEGER DIRECTOR	2 00	X						0	0	0
JULIE L FERGUSON QUEEN DIRECTOR	2 00	X						0	0	0
AMIT RANADE DIRECTOR	2 00	X						0	0	0
REBECCA RAND DIRECTOR	2 00	X						0	0	0
ROBERT B REMAR ESQ DIRECTOR/VP/TREASURER	2 50	X		X				0	0	0
ROBERTO REVELES DIRECTOR	2 00	X						0	0	0
JAMES N RODBARD DIRECTOR	2 00	X						0	0	0
SIGREDO RUBIO DIRECTOR	2 00	X						0	0	0
MARGARET RUSSELL DIRECTOR	2 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ANDY SCHATZ DIRECTOR	2 00	X						0	0	0
ALBERT E SCHERR DIRECTOR	2 00	X						0	0	0
ELEANOR SELF DIRECTOR	2 00	X						0	0	0
JILL SHEINBERG DIRECTOR	2 00	X						0	0	0
PREETMOHAN SINGH DIRECTOR	2 00	X						0	0	0
CHERRY SPENCER-STARK DIRECTOR	2 00	X						0	0	0
ALISON STEINER DIRECTOR	2 00	X						0	0	0
PEGGY STRINE DIRECTOR	2 00	X						0	0	0
TONY STRONG DIRECTOR	2 00	X						0	0	0
PHILIPPA STRUM DIRECTOR/SECRETARY	2 00	X		X				0	0	0
JOSEPH SWEAT DIRECTOR	2 00	X						0	0	0
LISA THURAU-GRAY DIRECTOR	2 00	X						0	0	0
ALAN TOY DIRECTOR	2 00	X						0	0	0
BRIGITTE TULLER DIRECTOR	2 00	X						0	0	0
RONALD TYLER DIRECTOR	2 00	X						0	0	0
JACQUELIN WASHINGTON DIRECTOR	2 00	X						0	0	0
LISA WATSON DIRECTOR	2 00	X						0	0	0
CAROLE WELLS DIRECTOR	2 00	X						0	0	0
JERALYN WENDELBERGER DIRECTOR	2 00	X						0	0	0
RON WILSON DIRECTOR	2 00	X						0	0	0
GARY WILLIAMS DIRECTOR/VICE PRESIDENT	2 00	X		X				0	0	0
ANTHONY ROMERO EXECUTIVE DIRECTOR/CEO	35 00			X				342,858	0	26,362
ALMA MONTCLAIR DIR OF ADMIN & FINANCE/ASST TREAS	35 00			X				271,622	0	121,643
TERENCE DOUGHERTY GENERAL COUNSEL/ASST SECRETARY	35 00			X				214,226	0	22,003
FRANK ASKIN GENERAL COUNSEL	2 00			X				0	0	0



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DOROTHY M EHRLICH DEPUTY EXEC DIRECTOR	35 00				X			284,589	0	61,206
LAURA W MURPHY DIRECTOR OF WASHINGTON LEGIS OFFICE	35 00				X			263,174	0	20,843
CAROLINE GREENE CHIEF FINANCIAL OFFICER	35 00				X			237,238	0	59,885
EMILY TYNES DIR OF COMMUNICATIONS	35 00				X			0	246,612	60,031
DONNA MCKAY DIR INST ADVMT/SPECIAL PROJ	35 00				X			0	262,917	25,092
GERI ROZANSKI DIRECTOR OF AFFILIATE SUPP	35 00				X			0	240,229	50,952
STEVEN SHAPIRO LEGAL DIRECTOR	35 00				X			0	280,830	52,214
DAVID S BAIRD DIRECOR OF OPERATION	35 00					X		148,544	0	34,714
MICHAEL W MACLEOD-BALL CHIEF COUNSEL - LEGIS & POLICY	35 00					X		142,821	0	36,385
GERALDINE LYNN ENGEL DEPUTY DIRECTOR OF DEVELOPMENT	35 00					X		141,825	0	33,275
JO-ANNA JOSEPH DIRECTOR OF HUMAN RESOURCES	35 00					X		127,262	0	14,647
ADRIENNE STEIN DIRECTOR OF INFORMATION TECHNOLOGY	35 00					X		134,493	0	41,922

**Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)**

**4d. Other program services**

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(Code ) (Expenses \$ 365,140 including grants of \$ ) (Revenue \$ )

THE BOARD OF DIRECTORS OF THE ACLU WORKS THROUGH ITS STANDING AND SPECIAL COMMITTEES TO ANALYZE CIVIL LIBERTIES ISSUES AND, WHERE APPROPRIATE, TO DEVELOP POLICIES THAT WILL SERVE AS THE FRAME OF REFERENCE FOR LEGISLATIVE, EDUCATIONAL AND CASE-SPECIFIC WORK AT THE NATIONAL LEVEL



Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**  
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047  
**2010**  
**Open to Public Inspection**

**A For the 2010 calendar year, or tax year beginning 09-01-2010 and ending 08-31-2011**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C Name of organization**  
 American Bar Association  
**Doing Business As**  
 \_\_\_\_\_  
**Number and street (or P O box if mail is not delivered to street address) Room/suite**  
 321 N Clark Street \_\_\_\_\_  
**City or town, state or country, and ZIP + 4**  
 Chicago, IL 60654

**D Employer identification number**  
 36-0723150

**E Telephone number**  
 (312) 988-5000

**G Gross receipts \$** 174,338,877

**F Name and address of principal officer**  
 Jack Rives Executive Director  
 321 N Clark Street  
 Chicago, IL 60654

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number

**I Tax-exempt status**  501(c)(3)  501(c)(6) (insert no)  4947(a)(1) or  527

**J Website:** www.abanet.org

**K Form of organization**  Corporation  Trust  Association  Other

**L Year of formation** 1905 **M State of legal domicile** IL

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities To serve equally the members of the legal profession and the public by defending liberty and delivering justice as the national representative of the legal profession To serve equally the members of the legal profession and the public by defending liberty and delivering justice as the national representative of the legal profession		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	39
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	39
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	1,048
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	8,500
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	3,626,980
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	6,460,220	6,234,225
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	119,533,528	118,589,835
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,871,747	8,454,013
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,969,467	7,376,073
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	140,834,962	140,654,146
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	1,152,562	773,890
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	61,403,908	58,405,787
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		0
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	74,169,663	70,590,809
<b>19</b> Revenue less expenses Subtract line 18 from line 12	136,726,133	129,770,486	
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	4,108,829	10,883,660
	<b>21</b> Total liabilities (Part X, line 26)	239,961,299	239,942,508
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	147,499,398	120,890,123
		92,461,901	119,052,385

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: \_\_\_\_\_ Date: 2012-04-11  
 Jack Rives Executive Director  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed  PTIN: \_\_\_\_\_  
 Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_  
 Firm's address: \_\_\_\_\_ Phone no: \_\_\_\_\_

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

**Part III Statement of Program Service Accomplishments**

Check if the organization has a response to any question in this Part III

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**1** Briefly describe the organization's mission

To serve equally the members of the legal profession and the public by defending liberty and delivering justice as the national representative of the legal profession

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

ABA Sections, Divisions, Forums The American Bar Association is the largest voluntary professional association in the world Throughout its history, the ABA has demonstrated an ability to anticipate the needs of the legal profession and to respond to the needs of a changing society The ABA brings the resources of a large national organization to the analysis and development of policy on issues that are of concern to both the profession and the public Much of this work is carried out through the entities of the Association, primarily Sections, Divisions, and Forums See Schedule O for continuation

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses \$

**Part IV Checklist of Required Schedules**

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	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .		No
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? <input checked="" type="checkbox"/>	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		No
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> <input checked="" type="checkbox"/>	Yes	
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .		No
<b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>	Yes	
<b>11</b> If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> <input checked="" type="checkbox"/>	Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> <input checked="" type="checkbox"/>	Yes	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> <input checked="" type="checkbox"/>	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .		No
<b>17</b> Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .		No
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .		No
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

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

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<p><b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>21</b></p>	<p>Yes</p>	
<p><b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>22</b></p>	<p>Yes</p>	
<p><b>23</b> Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>23</b></p>	<p>Yes</p>	
<p><b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .</p>	<p><b>24a</b></p>		<p>No</p>
<p><b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .</p>	<p><b>24b</b></p>		
<p><b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .</p>	<p><b>24c</b></p>		
<p><b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .</p>	<p><b>24d</b></p>		
<p><b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .</p>	<p><b>25a</b></p>		
<p><b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .</p>	<p><b>25b</b></p>		
<p><b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .</p>	<p><b>26</b></p>		<p>No</p>
<p><b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .</p>	<p><b>27</b></p>		<p>No</p>
<p><b>28</b> Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)</p>			
<p><b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28a</b></p>		<p>No</p>
<p><b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28b</b></p>		<p>No</p>
<p><b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .</p>	<p><b>28c</b></p>		<p>No</p>
<p><b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i></p>	<p><b>29</b></p>		<p>No</p>
<p><b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .</p>	<p><b>30</b></p>		<p>No</p>
<p><b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .</p>	<p><b>31</b></p>		<p>No</p>
<p><b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .</p>	<p><b>32</b></p>		<p>No</p>
<p><b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .</p>	<p><b>33</b></p>		<p>No</p>
<p><b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . . <input checked="" type="checkbox"/></p>	<p><b>34</b></p>	<p>Yes</p>	
<p><b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .</p>	<p><b>35</b></p>	<p>Yes</p>	
<p><b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b></p>			
<p><b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .</p>	<p><b>36</b></p>		
<p><b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i></p>	<p><b>37</b></p>		<p>No</p>
<p><b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .</p>	<p><b>38</b></p>	<p>Yes</p>	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

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Table with columns for question ID, question text, and Yes/No columns. Rows include questions 1a-1b, 1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.



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

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Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	<b>1a</b> 39		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
	<b>1b</b> 39		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Does the organization have members or stockholders? . . . . .	Yes	
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	Yes	
<b>b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>a</b>	The governing body? . . . . .	Yes	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		No

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

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

**Section C. Disclosure**

- 17** List the States with which a copy of this Form 990 is required to be filed  \_\_\_\_\_
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website  Another's website  Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization   
 Lawrence M Gill  
 321 N Clark Street  
 Chicago, IL 60654  
 (312) 988-5000





**Part VIII Statement of Revenue**

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		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b>					
	<b>b</b> Membership dues . . . . . <b>1b</b>					
	<b>c</b> Fundraising events . . . . . <b>1c</b>					
	<b>d</b> Related organizations . . . . . <b>1d</b>					
	<b>e</b> Government grants (contributions) <b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	6,234,225				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f . . . . . ▼	6,234,225				
<b>Program Service Revenue</b>			<b>Business Code</b>			
	<b>2a</b> Meeting Fees			26,496,612	26,496,612	
	<b>b</b> Publication Revenue			13,329,918	13,329,918	
	<b>c</b> Advertising	511120		3,337,775	3,337,775	
	<b>d</b> Membership Dues			75,425,530	75,425,530	
	<b>e</b> _____					
	<b>f</b> All other program service revenue					
<b>g Total.</b> Add lines 2a-2f . . . . . ▼			118,589,835			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . . ▼			6,469,617	6,469,617	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▼					
	<b>5</b> Royalties . . . . . ▼			7,038,508	7,038,508	
	<b>6a</b> Gross Rents	(i) Real	48,360			
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss)	48,360			
	<b>d</b> Net rental income or (loss) . . . . . ▼			48,360	48,360	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	35,669,127			
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses	33,684,731			
		<b>c</b> Gain or (loss)	1,984,396			
<b>d</b> Net gain or (loss) . . . . . ▼			1,984,396	1,984,396		
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b>						
<b>b</b> Less direct expenses . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . ▼						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . <b>a</b>						
<b>b</b> Less direct expenses . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . ▼						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>						
<b>b</b> Less cost of goods sold . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . ▼						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> Marketing Fees	900004	289,205		289,205		
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . . ▼			289,205			
<b>12 Total revenue.</b> See Instructions . . . . . ▼			140,654,146	115,252,060	3,626,980	
					15,540,881	

**Part IX Statement of Functional Expenses**

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All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	691,405			
<b>2</b>	Grants and other assistance to individuals in the U S See Part IV, line 22	82,485			
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
<b>4</b>	Benefits paid to or for members	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	3,875,404			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
<b>7</b>	Other salaries and wages	35,793,226			
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	3,273,711			
<b>9</b>	Other employee benefits . . . . .	12,447,579			
<b>10</b>	Payroll taxes . . . . .	3,015,867			
<b>a</b>	Fees for services (non-employees)				
	Management . . . . .	716,928			
<b>b</b>	Legal . . . . .	284,667			
<b>c</b>	Accounting . . . . .	235,708			
<b>d</b>	Lobbying . . . . .	1,161,406			
<b>e</b>	Professional fundraising services See Part IV, line 17 . . . . .				
<b>f</b>	Investment management fees . . . . .	0			
<b>g</b>	Other . . . . .	6,239,302			
<b>12</b>	Advertising and promotion . . . . .	11,320,037			
<b>13</b>	Office expenses . . . . .	9,291,608			
<b>14</b>	Information technology . . . . .	1,867,413			
<b>15</b>	Royalties . . . . .	1,514,092			
<b>16</b>	Occupancy . . . . .	6,515,653			
<b>17</b>	Travel . . . . .	9,143,642			
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
<b>19</b>	Conferences, conventions, and meetings . . . . .	16,838,336			
<b>20</b>	Interest . . . . .	49,575			
<b>21</b>	Payments to affiliates . . . . .	0			
<b>22</b>	Depreciation, depletion, and amortization . . . . .	2,198,357	2,198,357		
<b>23</b>	Insurance . . . . .	236,841			
<b>24</b>	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
<b>a</b>	Taxes	1,171,996			
<b>b</b>	Utilities	202,848			
<b>c</b>	Miscellaneous Operating Expenses	568,250			
<b>d</b>	Interfund Transfers	1,034,150			
<b>e</b>					
<b>f</b>	All other expenses	0			
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	129,770,486	2,198,357		
<b>26</b>	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

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		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	3,479,565	<b>1</b>	2,524,779	
	<b>2</b> Savings and temporary cash investments . . . . .	21,830,129	<b>2</b>	22,897,174	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>		
	<b>4</b> Accounts receivable, net . . . . .	6,664,856	<b>4</b>	4,938,193	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>		
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L . . . . .		<b>6</b>		
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>		
	<b>8</b> Inventories for sale or use . . . . .	3,618,102	<b>8</b>	3,324,590	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	2,124,265	<b>9</b>	2,620,807	
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	61,702,985			
	<b>10b</b> Less accumulated depreciation . . . . .	45,618,021	16,710,838	<b>10c</b>	16,084,964
	<b>11</b> Investments—publicly traded securities . . . . .	154,689,661	<b>11</b>	173,614,930	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>		
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>		
	<b>14</b> Intangible assets . . . . .		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	30,843,883	<b>15</b>	13,937,071	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	239,961,299	<b>16</b>	239,942,508		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	8,570,122	<b>17</b>	9,048,938	
	<b>18</b> Grants payable . . . . .		<b>18</b>		
	<b>19</b> Deferred revenue . . . . .	49,749,290	<b>19</b>	47,258,784	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>		
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	12,922,621	<b>23</b>	9,768,984	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>		
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .	76,257,365	<b>25</b>	54,813,417	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	147,499,398	<b>26</b>	120,890,123	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets . . . . .	92,461,901	<b>27</b>	119,039,905	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	12,480	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>		
<b>33</b> Total net assets or fund balances . . . . .	92,461,901	<b>33</b>	119,052,385		
<b>34</b> Total liabilities and net assets/fund balances . . . . .	239,961,299	<b>34</b>	239,942,508		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	140,654,146
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	129,770,486
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	10,883,660
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	92,461,901
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	15,706,824
<b>6</b>	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	119,052,385

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	Yes	
<b>c</b>	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>d</b>	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE C Political Campaign and Lobbying Activities

OMB No 1545-0047

(Form 990 or 990-EZ)

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. See separate instructions.

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization: American Bar Association
Employer identification number: 36-0723150

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.



**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5758 (election under section 501(h)).

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

**Limits on Lobbying Expenditures**  
 (The term "expenditures" means amounts paid or incurred.)

(a) Filing Organization's Totals	(b) Affiliated Group Totals
----------------------------------	-----------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)  
**b** Total lobbying expenditures to influence a legislative body (direct lobbying)  
**c** Total lobbying expenditures (add lines 1a and 1b)  
**d** Other exempt purpose expenditures  
**e** Total exempt purpose expenditures (add lines 1c and 1d)  
**f** Lobbying nontaxable amount Enter the amount from the following table in both columns

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

- g** Grassroots nontaxable amount (enter 25% of line 1f)  
**h** Subtract line 1g from line 1a If zero or less, enter -0-  
**i** Subtract line 1f from line 1c If zero or less, enter -0-  
**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes  No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots non-taxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

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

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

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

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	75,425,530
<b>2</b> Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b> Current year	<b>2a</b>	1,161,406
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	1,161,406
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	1,885,638
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	-724,232

**Part IV Supplemental Information**

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

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

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Supplemental Financial Statements

2010

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Open to Public Inspection

Name of the organization: American Bar Association; Employer identification number: 36-0723150

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X.

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

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

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

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

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV and complete the following table

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

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
<b>1a</b> Beginning of year balance . . . . .	8,023,847	7,300,840			
<b>b</b> Contributions . . . . .	10,925	224,937			
<b>c</b> Investment earnings or losses . . . . .	823,464	514,008			
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .	21,149	15,938			
<b>g</b> End of year balance . . . . .	8,837,087	8,023,847			

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

- a** Board designated or quasi-endowment **▶** 12 080 %
- b** Permanent endowment **▶** 76 010 %
- c** Term endowment **▶** 11 910 %

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

- (i)** unrelated organizations . . . . .
- (ii)** related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>	Yes	
<b>3b</b>	Yes	

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .		22,236,887	9,338,833	12,898,054
<b>d</b> Equipment . . . . .		39,466,098	36,279,188	3,186,910
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c). <b>▶</b>				16,084,964



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

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

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

**Part XIV Supplemental Information**

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

Identifier	Return Reference	Explanation
V	4	The endowment funds are held by a tax-exempt related organization, ABA Fund for Justice Education FJE ABA uses the proceeds from the endowment funds to provide a predictable stream of funding for ABA programs
X	2	The ABA, the JOB, the FJE and the Museum of Law are qualified under the U S Internal Revenue Code Code as tax-exempt organizations or, in the case of FJE, as a tax-exempt fund, and are exempt from tax on income related to their tax-exempt purposes under Section 501A of the Code The ABA is exempt from income taxes as an association described in Section 501c6 of the Code The JOB is exempt under Section 501c2, and the FJE and the Museum are exempt under Section 501c3
X	2	The FJE and other organizations do not have any material unrelated business income Accordingly, no provision for income taxes has been made in the consolidated financial statements for the fiscal years ended August 31, 2011 and 2010
X	2	There are no amounts of interest and penalties associated with the tax matters that are recognized in the ABAs consolidated financial statements for the fiscal years ended August 31, 2011 and 2010 The US federal income tax returns for the ABA for years prior to the fiscal year ending August 31, 2007 are closed

Schedule I (Form 990)

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OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

2010

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

Attach to Form 990

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization American Bar Association

Employer identification number 36-0723150

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Contains 11 rows of grant data.

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

**Part III Grants and Other Assistance to Individuals in the United States.** Complete this part to provide the information required in Part I, line 2, and any other additional information. Use Schedule I-1 (Form 990) if additional space is needed.

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(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) Scholarships/Awards	74	82,485			

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
I	2	ABA has recipient monitoring procedures in place to ensure adequate control of funds that are awarded. These procedures include the review of grantee financial and narrative reports, periodic on-site monitoring of grantee programs and financial operation, review of cash management procedures to minimize the cash on hand by recipients, and the review and appropriate follow-up on recipient audits including any deficiencies noted.
I	2	Grant recipients typically are selected in consultation with the funding agency.
I	2	The majority of the scholarships are paid directly to the colleges and universities that the award winners are attending. The remaining awards are paid as stipends to under-represented law students pursuing unpaid clerkships with judges. The stipends for clerkships are taxable to the grantee.



**Schedule J**  
(Form 990)

USCA Case #12-5118

**Compensation Information**

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

**▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**

**▶ Attach to Form 990. ▶ See separate instructions.**

**2010**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
American Bar Association

**Employer identification number**

36-0723150

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b>		
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>3</b>		
<b>4a</b>	Yes	
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- |  |  |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions          | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

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

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

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?  
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

**5** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?  
If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?  
If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees 2012** Duplicate copies of additional space is needed.

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Jack L Rives	(i) (ii)	395,786		640			396,426	
(2) Kathryn Shaw	(i) (ii)	175,566		315		18,153	194,034	
(3) Helen M Enright	(i) (ii)	217,562		360	3,554	23,569	245,045	
(4) Marina B Jacks	(i) (ii)	271,176		267	7,255	9,389	288,087	
(5) Thomas M Susman	(i) (ii)	301,062		348	12,250	2,880	316,540	
(6) Robert T Howell	(i) (ii)	375,789		386	20,650	19,543	416,368	
(7) Edward Adams	(i) (ii)	262,188		432	3,543	22,128	288,291	
(8) Lillian B Gaskin	(i) (ii)	134,294		58,761	3,447	9,611	206,113	
(9) Albin C Burkman	(i) (ii)	132,590		58,854	3,452	16,351	211,247	
(10) Robert M Horowitz	(i) (ii)	197,162		297	5,356	4,890	207,705	
(11) Dolores G Gedge	(i) (ii)	181,313		308	1,042	21,838	204,501	
(12) Laura L Metzger	(i) (ii)	174,962		258	3,496	7,137	185,853	
(13) Henry F White	(i) (ii)			490,980			490,980	
(14) Gordon Kerr	(i) (ii)	83,201		60,548	1,783	5,050	150,582	
( 15 )								
( 16 )								

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

Identifier	Return Reference	Explanation
I	1a	The President was provided first class for general business trips taken during the year. First-class travel was not treated as taxable compensation due to the business nature of the trip.
I	1a	Senior Executives were offered spousal travel for general business trips taken during the year. Spousal travel was treated as taxable compensation.
I	4a	The following individuals received severance payouts during the year pursuant to a written agreement: Henry F. White, Jr., Former Executive Director 490,980; Gordon Kerr, Former Associate Executive Director 60,476.

Schedule L (Form 990 or 990-EZ)

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Transactions with Interested Persons

OMB No. 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization American Bar Association

Employer identification number 36-0723150

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

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(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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**SCHEDULE O**  
(Form 990 or 990-EZ)

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**Supplemental Information to Form 990 or 990-EZ**

**2010**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.**

**Open to Public  
Inspection**

**Name of the organization**  
American Bar Association

**Employer identification number**

36-0723150

Identifier	Return Reference	Explanation
Form 990 Part III	4a	The ABA provides law yers unparalleled opportunities for professional growth and service through numerous groups dedicated to specific areas of law The Association currently has 23 Sections, w hich range in size from about 3,600 members to more than 60,000 15 Divisions and 6 Forums All of these groups draw their membership from law yers or judges w ith common professional interests Sections include the follow ing legal areas Administrative Law and Regulatory Practice Antitrust Business Criminal Justice Dispute Resolution Environment, Energy and Resources Family Law General Practice Solo Small Firm Government and Public Sector Law Health Law , Individual Rights and Responsibilities Intellectual Property International Law Labor and Employment Law Practice Management Legal Education Litigation Public Contract Law Public Utility, Communications and Transportation Law

Identifier	Return Reference	Explanation
Form 990 Part III	4a	Science and Technology Law Tort and Insurance Practice Tax and State and Local Government Law Divisions include Young Law yers Judges and their Staff Senior Law yers Law Students Public Education and Bar Services The Division for Public Service has Committees that focus on the improvement of the electoral process, support for the Law Library of Congress, Bioethics, National Security, Mental and Physical Disability Law , and Environmental Law The Public Service Division also focuses on a number of social problems w ith legal ramifications immigration, homelessness and poverty, and substance abuse The Division for Public Education seeks to advance public understanding of the law and its role in society, w ith a special emphasis upon youth education

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Identifier	Return Reference	Explanation
Form 990 Part III	4a	Forums explore new areas of developing law , such as franchising, e-commerce, entertainment and sports law , the construction industry, and affordable housing and community development Sections, Divisions and Forums w ithin the ABA provide members myriad opportunities for professional development, leadership development, netw orking, pro bono contributions, and education w ithin their ow n particular fields of interest and expertise Sections and Divisions also contribute to policy-making on issues of importance to both law yers and the public Sections originate many of the recommendations that become the ABAs policy positions, and act as checks and balances on recommendations of other entities Through the w ork of these groups, the American Bar Association benefits the public through improvement of both the profession and the legal system



Identifier	Return Reference	Explanation
Form 990 Part III	4c	<p>USCA Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 145 of 168</p> <p>These books offered guidance and counsel in every legal discipline and every aspect of a legal career. Many of these excellent books would not have been published by a commercial publisher because their revenue potential is not great enough for a commercial model. However, these publications are of great value to the profession, providing vital information to keep lawyers up-to-date on developments in the law. Thus ABA publications serve clients, the public and the courts by improving the education and professionalism of the nations lawyers. Because ABAs mission is to serve the profession, many disciplines and authors are able to publish vital and timely information that would not otherwise be available to the profession.</p>

Identifier	Return Reference	Explanation
Form 990 Part VI	6	<p>The members of the Nominating Committee of the House of Delegates nominate the members of the Board of Governors, the elective offices of the Association - President, President-Elect, Secretary, Treasurer, and Chair of the House of Delegates. Members who register for the annual meeting elect six members of the House of Delegates. The House elects the Board of Governors, the Chair of the House, and the officers. Members may nominate officers or governors by presenting a nominating petition to the nominating committee with the number of member signatures specified in the by-laws for each elected position. Members may initiate a referendum to change or initiate ABA policy by filing a petition with the requisite number of signatures. The House by majority vote can direct a referendum on a question relating to the substance of the law, the administration of justice or the policy of the Association. In either case, the majority of members casting a ballot determine the result. All members may attend the meetings of the House of Delegates and may submit a report and recommendation for consideration by the House.</p>

Identifier	Return Reference	Explanation
Form 990 Part VI	7a	The ABA House of Delegates elects the Board of Governors, the officers, and the Chair of the House. The House is designed to be representative of the legal profession in the United States. Members of the Association who register for the annual meeting elect six delegates-at-large. ABA members of each state elect state delegates. ABA members who belong to state and qualifying local Bar Associations also elect delegates, the number being dependent upon the number of ABA members and lawyers in the respective state or local Association. Association members of ABA sections, divisions, and judicial conferences elect section/division delegates. Each section has a minimum of two delegates, with additional delegates dependent on the number of members in each section. The U.S. Virgin Islands Bar Association elects a delegate, and the Bar Associations of Guam and the Commonwealth of the Northern Mariana Islands share one elected rotating delegate.

Identifier	Return Reference	Explanation
Form 990 Part VI	7a	State, local and territorial bar associations elect delegates according to their own rules For purposes of election of the Board, the House is grouped into eighteen geographical districts Governors serve staggered three year terms the House elects approximately one-third of the Board, and the President-Elect at each annual meeting The Board of Governors consists of one member from each of the 18 geographical districts, six section members-at-large, and one non-voting law student member-at-large The President, Chair of the House, President-Elect, Immediate Past President, Secretary and Treasurer of the ABA are ex-officio members of the Board of Governors, and every third year the Treasurer-Elect and Secretary-Elect also are included on the Board of Governors The House elects the Chair of the House for a two-year term in even-numbered years every third year the House elects the Treasurer and Secretary a year in advance for three-year terms

Identifier	Return Reference	Explanation
Form 990 Part VI	11a	Prior to filing the return with the IRS, the return is reviewed by the organizations management and then reviewed by the Audit Committee. The Audit Committee includes members of the Board of Governors as well as members of the ABA who are not members of the Board. The Form 990 is emailed to all members of the ABA Board prior to filing the return with the IRS.

Identifier	Return Reference	Explanation
Form 990 Part VI	12c	Each Board member received the Conflict of Interest COI questionnaire this year. All responses were reviewed by the Accounting team at ABA. If a Board member discloses a conflict, the Board member must recuse themselves from any matter involving the disclosed conflict, and the recusal is noted in the minutes. Additionally, staff assigned to the Board of Governors, distribute COI forms to Board members prior to each Board meeting and collect the completed COI forms. If a Board members discloses a conflict, the Board member must recuse themselves from any matter involving the disclosed conflict, and the recusal is noted in the minutes.

Identifier	Return Reference	Explanation
Form 990 Part VI	15a	The Compensation Committee of the ABA Board of Governors reviewed compensation information of comparable entities and performance assessments of the top management position and made a recommendation to the full ABA Board of Governors. The ABA Board of Governors must approve the final compensation. This process occurs every year and was last performed in 2010.

Identifier	Return Reference	Explanation
Form 990 Part VI	15b	The Compensation Committee of the ABA Board reviews compensation information of comparable entities and performance of other officers and key employees. When other officer and key employee positions become vacant, the compensation is reviewed by the Association's Executive Director and Human Resources department based on the guideline recommendations of the Compensation Committee. The ABA Board approves the final compensation of the Executive Director of the American Bar Association. This process occurs every year and was last performed in calendar year 2010. The Association President and the President-Elect receive 100,000 and 50,000 respectively in compensation for their positions. There has been a long-standing practice and written agreement that the compensation for the President and President-Elect is paid directly to their respective law firms.



Identifier	Return Reference	Explanation
Form 990 Part VI	19	The ABA constitution bylaw s, the ABA business conduct standards, and the audited financial statements are available upon request or on the ABA website w w w abanet org

Identifier	Return Reference	Explanation
Form 990 Part VII	1a	All interested persons listed on part VII of the return devote time to the American Bar Association Fund for Justice and Education, a related tax-exempt entity The following interested persons devoted time to the James O Broadhead Corporation, a related tax-exempt organization Stephen Zack, Wm T Robinson III, Alice E Richmond, Bernice B Donald, Jack Rives, Kathryn Shaw , and Albin Burkman The following interested persons devoted time to the American Bar Foundation, a related tax-exempt organization Stephen Zack, Linda Klein, Bernice Donald, Alice Richmond

Identifier	Return Reference	Explanation
Form 990 Part VII		Though this return is reporting on fiscal year August 31, 2011 activities, the compensation reported in Part VII column d is based on the Form W-2s filed with the IRS for calendar year 2010

Identifier	Return Reference	Explanation
Form 990 Part XI	5	Other Changes in Net Assets or Fund Balances Investment Income 12,378,502 Pension changes 9,200,271 Other Non-operating 2,118,017 Net Assets Released from Restrictions 292,475 Realized Gain on Sale of Investments 1,984,396 Temporarily Restricted Gifts Pledges 800 Temporarily Restricted Net Asset Released 11,680 1,489,542 Pension Plan Allocation

Identifier	Return Reference	Explanation
		<p data-bbox="241 71 1550 103">USCA Case #12-5118 Document #1387527 Filed: 08/03/2012 Page 157 of 168</p> <p data-bbox="313 135 1585 1540">           Form 990 Part III Line 4a The ABA provides law yers unparalleled opportunities for professi onal growth and service through numerous groups dedicated to specific areas of law The As sociation currently has 23 Sections, w hich range in size from about 3,600 members to more than 60,000 15 Divisions and 6 Forums All of these groups draw their membership from law yers or judges w ith common professional interests Sections include the follow ing legal are as Administrative Law and Regulatory Practice Antitrust Business Criminal Justice Dispute Resolution Environment, Energy and Resources Family Law General Practice Solo Small Firm G overnment and Public Sector Law Health Law , Individual Rights and Responsibilities Intelle ctual Property International Law Labor and Employment Law Practice Management Legal Educat ion Litigation Public Contract Law Public Utility, Communications and Transportation Law F orm 990 Part III Line 4a Science and Technology Law Tort and Insurance Practice Tax and St ate and Local Government Law Divisions include Young Law yers Judges and their Staff Senio r Law yers Law Students Public Education and Bar Services The Division for Public Service has Committees that focus on the improvement of the electoral process, support for the Law Library of Congress, Bioethics, National Security, Mental and Physical Disability Law , an d Environmental Law The Public Service Division also focuses on a number of social proble ms with legal ramifications immigration, homelessness and poverty, and substance abuse Th e Division for Public Education seeks to advance public understanding of the law and its r ole in society, with a special emphasis upon youth education Form 990 Part III Line 4a Fo rums explore new areas of developing law , such as franchising, e-commerce, entertainment a nd sports law , the construction industry, and affordable housing and community development Sections, Divisions and Forums w ithin the ABA provide members myriad opportunities for p rofessional development, leadership development, netw orking, pro bono contributions, and e ducation w ithin their own particular fields of interest and expertise Sections and Divisi ons also contribute to policy-making on issues of importance to both law yers and the publi c Sections originate many of the recommendations that become the ABAs policy positions, a nd act as checks and balances on recommendations of other entities Through the work of th ese groups, the American Bar Association benefits the public through improvement of both t he profession and the legal system Form 990 Part III Line 4c These books offered guidance and counsel in every leagl discipline and every aspect of a legal career Many of these e xcellent books w ould not have been published by a commercial publisher because their reven ue potential is not great enough for a commercial model How ever, these publications are o f great value to the profession, providing vital information to keep law yers up-to-date on developments in the law Thus ABA publications serve clients, the public and the courts b y improving the education and professionalism of the nations law yers Because ABAs mssion is to serve the profession, many disciplines and authors are able to publish vital and t imely information that w ould not otherw ise be available to the profession Form 990 Part VI Section A Line 6 The members of the Nominating Committee of the House of Delegates nomina te the members of the Board of Governors, the elective offices of the Association - Presid ent, President-Elect, Secretary, Treasurer, and Chair of the House of Delegates Members w ho register for the annual meeting elect six members of the House of Delegates the House e lects the Board of Governors, the Chair of the House, and the officers Members may nomna te officers or governors by presenting a nominating petition to the nominating committee w ith the number of member signatures specified in the by-law s for each elected position Me mbers may initiate a referendum to change or initiate ABA policy by filing a petition w ith the requisite number of signatures The House by majority vote can direct a referendum on a question relating to the substance of the law , the adminstration of justice or the pol icy of the Association In either case, the majority of members casting a ballot determ ine the result All members may attend the meetings of the House of Delegates and may submit a report and recommendation for consideration by the House Form 990 Part VI Section A Lin e 7a The ABA House of Delegates elects the Board of Governors, the officers, and the Chair of the House The House is designed to be representative of the legal profession in the U nited States Members of the Association w ho register for the annual meeting elect six del egates-at-large ABA members of each state elect state delegates ABA members w ho belong to state and qualifying local Bar Associations also elect delegates, the number being depend ent on upon the number of ABA members and law yers         </p>

in the respective state or local Association Association members of ABA sections, divisions, and judicial conferences elect section/division delegates Each section has a minimum of two delegates, with additional delegates dependent on the number of members in each section The U S Virgin Islands Bar Association elects a delegate, and the Bar Associations of Guam and the Commonwealth of the Northern Mariana Islands share one elected rotating delegate Form 990 Part VI Section A Line 7a State, local and territorial bar associations elect delegates according to their own rules For purposes of election of the Board, the House is grouped into eighteen geographical districts Governors serve staggered three year terms the House elects approximately one-third of the Board, and the President-Elect at each annual meeting The Board of Governors consists of one member from each of the 18 geographical districts, six section members-at-large, and one non-voting law student member-at-large The President, Chair of the House, President-Elect, Immediate Past President, Secretary and Treasurer of the ABA are ex-officio members of the Board of Governors, and every third year the Treasurer-Elect and Secretary-Elect also are included on the Board of Governors The House elects the Chair of the House for a two-year term in even-numbered years every third year the House elects the Treasurer and Secretary a year in advance for three-year terms Form 990 Part VI Section B Line 11a Prior to filing the return with the IRS, the return is reviewed by the organizations management and then reviewed by the Audit Committee The Audit Committee includes members of the Board of Governors as well as members of the ABA who are not members of the Board The Form 990 is emailed to all members of the ABA Board prior to filing the return with the IRS Form 990 Part VI Section B Line 12c Each Board member received the Conflict of Interest COI questionnaire this year All responses were reviewed by the Accounting team at ABA If a Board member discloses a conflict, the Board member must recuse themselves from any matter involving the disclosed conflict, and the recusal is noted in the minutes Additionally, staff assigned to the Board of Governors, distribute COI forms to Board members prior to each Board meeting and collect the completed COI forms If a Board members discloses a conflict, the Board member must recuse themselves from any matter involving the disclosed conflict, and the recusal is noted in the minutes Form 990 Part VI Section B Line 15a The Compensation Committee of the ABA Board of Governors reviewed compensation information of comparable entities and performance assessments of the top management position and made a recommendation to the full ABA Board of Governors The ABA Board of Governors must approve the final compensation This process occurs every year and was last performed in 2010 Form 990 Part VI Section B Line 15b The Compensation Committee of the ABA Board reviews compensation information of comparable entities and performance of other officers and key employees When other officer and key employee positions become vacant the compensation is reviewed by the Associations Executive Director and Human Resources department based on the guideline recommendations of the Compensation Committee The ABA Board approves the final compensation of the Executive Director of the American Bar Association This process occurs every year and was last performed in calendar year 2010 The Association President and the President-Elect receive 100,000 and 50,000 respectively in compensation for their positions There has been a long-standing practice and written agreement that the compensation for the President and President-Elect is paid directly to their respective law firms Form 990 Part VI Section C Line 19 The ABA constitution bylaws, the ABA business conduct standards, and the audited financial statements are available upon request or on the ABA

**SCHEDULE R  
(Form 990)**

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OMB No 1545-0047

**2010**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
American Bar Association

**Employer identification number**  
36-0723150

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
<b>(1)</b> American Bar Foundation 321 N Clark Street Chicago, IL 60654 36-6110271	Research	IL	501C3	7	N/A		No
<b>(2)</b> American Bar Endowment 321 N Clark Street Chicago, IL 60654 36-2384321	Grants	IL	501C3	7	N/A		No
<b>(3)</b> National Judicial College 321 N Clark Street Chicago, IL 60654 94-2427596	Education	NV	501C3	2	N/A		No
<b>(4)</b> ABA Museum of Law 321 N Clark Street Chicago, IL 60654 36-4187570	Museum	IL	501C3	11 - TYPE I	N/A		No
<b>(5)</b> ABA Fund for Justice and Education 321 N Clark Street Chicago, IL 60654 36-6110299	Public Service	IL	501C3	11 - TYPE I	N/A		No
<b>(6)</b> The James O Broadhead Corporation 321 N Clark Street Chicago, IL 60654 52-1874598	Title Company	DC	501C2	N/A	N/A		No
<b>(7)</b> The World Justice Project 740 15th Street NW Washington, DC 20005 27-0359097	Public Service	DC	501C3	7	N/A		No

**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.)

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(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) ABA Retirement Funds 321 N Clark Street Chicago, IL60654 36-2550367	Benefit Plans	IL	ABA	C Corp			



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

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

**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?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
  
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
  
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
  
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
  
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>	Yes	
<b>1c</b>		No
<b>1d</b>	Yes	
<b>1e</b>	Yes	
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>	Yes	
<b>1j</b>	Yes	
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>	Yes	
<b>1n</b>	Yes	
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>		No
<b>1r</b>		No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII Supplemental Information**

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Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

**Identifier****Return Reference****Explanation****Schedule R (Form 990) 2010**

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Software ID: 10000149

Software Version: 2010.2.15

EIN: 36-0723150

Name: American Bar Association

## Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled organization	
						Yes	No
American Bar Foundation  321 N Clark Street Chicago, IL60654 36-6110271	Research	IL	501C3	7	N/A		No
American Bar Endowment  321 N Clark Street Chicago, IL60654 36-2384321	Grants	IL	501C3	7	N/A		No
National Judicial College  321 N Clark Street Chicago, IL60654 94-2427596	Education	NV	501C3	2	N/A		No
ABA Museum of Law  321 N Clark Street Chicago, IL60654 36-4187570	Museum	IL	501C3	11 - TYPE I	N/A		No
ABA Fund for Justice and Education  321 N Clark Street Chicago, IL60654 36-6110299	Public Service	IL	501C3	11 - TYPE I	N/A		No
The James O Broadhead Corporation  321 N Clark Street Chicago, IL60654 52-1874598	Title Company	DC	501C2	N/A	N/A		No
The World Justice Project  740 15th Street NW Washington, DC20005 27-0359097	Public Service	DC	501C3	7	N/A		No

**Form 990, Schedule R, Part V - Transactions With Related Organizations**

 (a)  
 Name of other organization  
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 (b)  
 Transaction  
 type(a-r)  
 (c)  
 Amount Involved  
 (\$)

 (d)  
 Method of determining  
 amount involved

<b>(1)</b>	ABA Retirement Funds	p	799,941	
<b>(2)</b>	American Bar Endowment	p	252,698	
<b>(3)</b>	American Bar Foundation	p	123,713	
<b>(4)</b>	National Judicial College	p	40,711	
<b>(5)</b>	James O Broadhead Corporation	d	13,698,600	
<b>(6)</b>	World Justice Project	i	364,760	
<b>(7)</b>	American Bar Foundation	e	2,543	
<b>(8)</b>	ABA Retirement Funds	e	60,080	
<b>(9)</b>	James O Broadhead Corporation	j	2,660,103	
<b>(10)</b>	James O Broadhead Corporation	m	1,841,431	
<b>(11)</b>	ABA Fund for Justice and Education	d	16,164,238	
<b>(12)</b>	ABA Fund for Justice and Education	n	27,691,190	

**Additional Data**

**Software ID:** 10000149

**Software Version:** 2010.2.15

**EIN:** 36-0723150

**Name:** American Bar Association

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Stephen N Zack President	25 00	X		X				150,000	0	0
Wm T Robinson III President-Elect	67 00	X		X				50,000	0	0
Linda A Klein Chair, ABA House of Delegates	30 00	X		X				0	0	0
Bernice B Donald Secretary	6 00	X		X				0	0	0
Cara Lee T Neville Secretary-Elect	15 00	X		X				0	0	0
Alice E Richmond Treasurer	39 00	X		X				0	0	0
Lucian T Pera Treasurer-Elect	15 00	X		X				0	0	0
Carolyn B Lamm Immediate Past President	10 00	X		X				100,000	0	0
Jack L Rives Executive Director	80 00			X				396,426	0	0
Stephen L Tober Member-At-Large	3 00	X						0	0	0
Harold D Pope III Member-At-Large	4 00	X						0	0	0
Amelia Helen Boss Member-At-Large	10 00	X						0	0	0
Robert N Weiner Member-At-Large	5 00	X						0	0	0
Charles E English Sr Member-At-Large	6 00	X						0	0	0
Howard H Vogel Member-At-Large	4 00	X						0	0	0
Cheryl I Niro Member-At-Large	4 00	X						0	0	0
Edith G Osman Member-At-Large	5 00	X						0	0	0
Frederick E Finch Member-At-Large	5 00	X						0	0	0
James S Hill Member-At-Large	5 00	X						0	0	0
James F Carr Member-At-Large	10 00	X						0	0	0
Craig Allen Orraj Member-At-Large	5 00	X						0	0	0
Carlos A Rodriguez-Vidal Member-At-Large	5 00	X						0	0	0
Mark I Schickman Member-At-Large	15 00	X						0	0	0
Kenneth G Standard Member-At-Large	7 00	X						0	0	0
G Nicholas Casey Jr Member-At-Large	2 00	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
C Timothy Hopkins Member-At-Large	10 00	X						0	0	0
James Dimos Member-At-Large	9 00	X						0	0	0
Leslie Miller Member-At-Large	10 00	X						0	0	0
Lee S Kolczun Member-At-Large	1 00	X						0	0	0
Mitchell A Orpett Member-At-Large	7 50	X						0	0	0
R Kinnan Golemon Member-At-Large	4 00	X						0	0	0
Neal R Sonnett Member-At-Large	12 00	X						0	0	0
Mary Ellen Coster Williams Member-At-Large	4 00	X						0	0	0
Peter Alan Winograd Member-At-Large	10 00	X						0	0	0
Richard A Soden Member-At-Large	12 00	X						0	0	0
Mary L Smith Member-At-Large	8 00	X						0	0	0
Lauren Stiller Rikleen Member-At-Large	8 00	X						0	0	0
Michelle A Behnke Member-At-Large	2 00	X						0	0	0
Jonathan W Wolfe Member-At-Large	10 00	X						0	0	0
Kendyl T Hanks Member-At-Large	10 00	X						0	0	0
Tommy Preston Jr Member-At-Large	3 00	X						0	0	0
Kathryn Shaw CFO - Part Year	40 00			X				175,881	0	17,587
Helen M Enright Senior Director, Professional Services	40 00				X			217,922	0	27,003
Marina B Jacks Associate Executive Director, Policy Governance	40 00				X			271,443	0	16,509
Thomas M Susman Director, Governmental Liason	37 50				X			301,410	0	12,250
Robert T Howell General Counsel	43 00				X			376,175	0	40,073
Edward Adams Senior Director, Editor and Publisher	40 00				X			262,620	0	25,550
Lillian B Gaskin Senior Legislative Counsel	40 00					X		193,054	0	11,542
Albin C Burkman Director	40 00					X		191,444	0	17,625
Robert M Horowitz Director	48 00					X		197,459	0	7,187

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Dolores G Gedge Director of Planning	35 00					X		181,621	0	20,050
Laura L Metzger Director, Market Research	55 00					X		175,220	0	10,514
Henry F White Executive Director Former	1 00						X	490,980	0	0
Gordon Kerr Associate Executive Director Former	1 00						X	143,749	0	6,603