

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.

A For the 2008 calendar year, or tax year beginning **APR 1, 2008** and ending **MAR 31, 2009**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 125 BROAD STREET, 18TH FLOOR City or town, state or country, and ZIP + 4 NEW YORK, NY 10004	D Employer identification number 13-6213516
	E Telephone number 212-549-2500	G Gross receipts \$ 116,357,643. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number
F Name and address of principal officer: ANTHONY ROMERO SAME AS C ABOVE		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.ACLU.ORG		
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1966 M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PRESERVATION AND PROMOTION OF CIVIL RIGHTS AND CIVIL LIBERTIES			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12	
	5 Total number of employees (Part V, line 2a)	5	352	
	6 Total number of volunteers (estimate if necessary)	6	56	
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	112,799.	
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	76,362,326.	62,231,303.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,233,355.	1,805,989.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,862,710.	7,500,706.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,590,719.	1,569,442.	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	96,049,110.	73,107,440.	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	75,000.	5,904,956.	
	Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	27,201,124.	32,479,847.
		16a Professional fundraising fees (Part IX, column (A), line 11e)	510,895.	565,511.
		b Total fundraising expenses (Part IX, column (D), line 25)	7,165,004.	
		17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	32,926,603.	29,688,292.
		18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	60,713,622.	68,638,606.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	35,335,488.	4,468,834.	
	20 Total assets (Part X, line 16)	Beginning of Year	End of Year	
	21 Total liabilities (Part X, line 26)	335,204,623.	262,756,809.	
	22 Net assets or fund balances. Subtract line 21 from line 20	71,296,906.	65,152,059.	
		263,907,717.	197,604,750.	

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]
Signature of officer

3/8/10
Date

ANTHONY ROMERO, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's identifying number (see instructions)
<i>[Signature]</i>	3/8/10	<input type="checkbox"/>	P00298053
Firm's name (or yours if self-employed), address, and ZIP + 4	EIN		
RSM MCGLADREY, INC. 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036-2602	41-1944416		
Phone no.			212-372-1000

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
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

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 \$ 28,438,997. including grants of \$ 1,472,712.) (Revenue \$ 1,805,989.)
THE ACLU'S LITIGATION PROGRAM IS THE CORNERSTONE IF ITS CIVIL LIBERTIES
PROGRAM. THE ACLU TODAY IS THE NATION'S LARGEST PUBLIC INTEREST LAW
FIRM, WITH A STAFF OF ATTORNEYS IN THE NATIONAL OFFICE WORKING IN
COLLABORATION WITH ATTORNEYS AT AFFILIATE OFFICES NATIONWIDE TO ADDRESS
CASES INVOLVING A WIDE RANGE OF CIVIL LIBERTIES ISSUES. THE ACLU
APPEARS BEFORE THE U.S. SUPREME COURT MORE THAN ANY ORGANIZATION EXCEPT
THE U. S. DEPARTMENT OF JUSTICE.

4b (Code:) (Expenses \$ 18,994,396. including grants of \$ 3,732,155.) (Revenue \$)
THROUGH NEWSLETTERS, ITS COMPREHENSIVE WEBSITE, ADVERTISEMENTS, OP-ED
ARTICLES, MEDIA INTERVIEWS, PUBLICATIONS, AND NUMEROUS MEETINGS AND
WORKSHOPS CONDUCTED IN COLLABORATION WITH ITS AFFILIATES THROUGHOUT THE
US, THE ACLU PROVIDES ONGOING EDUCATION TO ITS 500,000 MEMBERS AND TO
THE PUBLIC AT LARGE WITH RESPECT TO A WIDE RANGE OF CIVIL LIBERTIES
ISSUES AND CONCERNS. A CORE COMPONENT OF THE ORGANIZATION'S
EDUCATIONAL CAMPAIGNS IS THE EMPHASIS ON KEY RIGHTS, INCLUDING FIRST
AMENDMENT RIGHTS TO FREE SPEECH, ASSOCIATION AND ASSEMBLY, AMONG
OTHERS; THE RIGHT TO EQUAL PROTECTION UNDER THE LAW; THE RIGHT TO DUE
PROCESS AND TO FAIR TREATMENT WHEN THE LOSS OF LIBERTY OR PROPERTY IS
AT STAKE; AND THE RIGHT TO PRIVACY AND FREEDOM FROM UNWARRANTED
GOVERNMENT INTRUSION INTO PERSONAL AND PRIVATE AFFAIRS.

4c (Code:) (Expenses \$ 6,742,558. including grants of \$ 692,300.) (Revenue \$)
THE ACLU HAS AN AFFILIATE OR CHAPTER IN EVERY STATE AND IN PUERTO RICO.
AFFILIATES HANDLE REQUESTS FOR LEGAL ASSISTANCE, LOBBY STATE
LEGISLATURES AND HOST EDUCATIONAL FORUMS THROUGHOUT THE YEAR. THE
NATIONAL ACLU COORDINATES FUNDRAISING EFFORTS WITH ITS AFFILIATES AND
SHARES THE PROCEEDS OF FUNDRAISING EFFORTS WITH AFFILIATES IN
ACCORDANCE WITH A DETAILED POLICY. THROUGH ITS AFFILIATE SUPPORT
DEPARTMENT, THE NATIONAL ACLU ALSO PROVIDES GRANTS TO AFFILIATES TO
SUPPORT WORK ON SPECIFIC INITIATIVES AND PROJECTS THAT HAVE BEEN
IDENTIFIED AS INVOLVING MATTERS OF BOTH LOCAL/REGIONAL AND NATIONAL
SIGNIFICANCE. THE AFFILIATE SUPPORT DEPARTMENT OFFERS TRAINING AND
TECHNICAL ASSISTANCE TO AFFILIATES ACROSS THE COUNTRY ON A VARIETY OF
TOPICS OF RELEVANCE.

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

4e Total program service expenses ► \$ 54,175,951. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	11 X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12	X
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	X

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

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Part IV Checklist of Required Schedules *(continued)*

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

Form **990** (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 114		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 352		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter: N/A		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter: N/A		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b	

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

Section A. Governing Body and Management

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

		Yes	No
1a	Enter the number of voting members of the governing body		12
b	Enter the number of voting members that are independent		12
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
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?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?	X	
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?	X	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	X	
b	Other officers or key employees of the organization?		X
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?		X
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 **AK, AR, AZ, CO, CT, FL, GA, IL, IN, KS, KY, LA**
- 18** Section 6104 requires an organization to make its Forms 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.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **SAM CHUKWUEZE - 212-549-2500**

125 BROAD STREET, 18TH FLOOR, NEW YORK, NY 10004

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

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

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

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

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
MARC O. BEEM DIRECTOR	1.00	X					0.	0.	0.	
LUZ BUITRAGO DIRECTOR	1.00	X					0.	0.	0.	
MILTON ESTES DIRECTOR	1.00	X		X			0.	0.	0.	
SUSAN HERMAN, PRESIDENT DIRECTOR	1.00	X		X			0.	0.	0.	
AUNDRE HERRON DIRECTOR	1.00	X					0.	0.	0.	
M. CALIEN LEWIS DIRECTOR	1.00	X					0.	0.	0.	
ROSLYN LITMAN DIRECTOR	1.00	X					0.	0.	0.	
MICHAEL PHENEGER DIRECTOR	1.00	X					0.	0.	0.	
ROBERT B. REMAR, ESQ. DIRECTOR	1.00	X		X			0.	0.	0.	
PREETMOHAN SINGH DIRECTOR	1.00	X					0.	0.	0.	
JOSEPH SWEAT DIRECTOR	1.00	X					0.	0.	0.	
GARY WILLIAMS DIRECTOR	1.00	X		X			0.	0.	0.	
RICHARD ZACKS DIRECTOR	1.00	X		X			0.	0.	0.	
NADINE STROSSEN DIRECTOR	1.00	X		X			0.	0.	0.	
ANTHONY D. ROMERO EXECUTIVE DIRECTOR/CEO	35.00			X			0.	365,701.	20,684.	
ALMA MONTCLAIR DIR OF ADMIN/FINANCE & A	35.00			X			0.	260,949.	98,191.	
TERENCE DOUGHERTY IN-HOUSE GEN COUNSEL & A	35.00			X			0.	203,381.	15,401.	

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(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			
STEVEN SHAPIRO LEGAL DIRECTOR	35.00				X			273,879.	0.	42,208.
DONNA MCKAY DIR OF DEVELOPMENT	35.00				X			243,748.	0.	20,730.
KAREN CURRY DIR OF COMMUNICATIONS	35.00				X			236,268.	0.	60,137.
GERI ROZANSKI DIR OF AFFILIATE SUPPORT	35.00				X			212,441.	0.	41,352.
DOROTHY M. EHRLICH DEPUTY EXECUTIVE DIRECTO	35.00				X			0.	276,924.	58,810.
GERALDINE ENGEL DEPUTY DIRECTOR OF DEVEL	35.00				X			0.	154,903.	40,486.
CAROLINE FREDERICKSON DIRECTOR OF WASHINGTON L	35.00				X			0.	220,674.	28,908.
GRAHAM A. BOYD PROJECT DIRECTOR	35.00					X		166,725.	0.	13,644.
MATTHEW ALBERT COLES PROJECT DIRECTOR	35.00					X		195,181.	0.	36,984.
LUCAS GUTTENTAG PROJECT DIRECTOR	35.00					X		179,312.	0.	39,796.
1b Total								1,867,384.	1,482,532.	611,433.

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

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

Section B. Independent Contractors

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

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

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

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form **990** (2008)

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

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Part VIII Statement of Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 62231303.					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		62231303.				
	Program Service Revenue	2 a <u>LEGAL EXP AWARDED, NET</u>	Business Code 900099	1,805,989.	1,805,989.		
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			1,805,989.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,547,260.			7547260.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	1477094.				
		(ii) Personal					
		b Less: rental expenses					
		c Rental income or (loss)	1477094.				
	d Net rental income or (loss)		1,477,094.		112,799.	1364295.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	43203649				
		(ii) Other					
		b Less: cost or other basis and sales expenses	43250203				
		c Gain or (loss)	-46,554.				
	d Net gain or (loss)		-46,554.			-46,554.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses					
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
		b Less: direct expenses					
		c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11 a <u>OTHER INCOME</u>	900099	92,348.	92,348.				
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		92,348.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		73107440.	1,898,337.	112,799.	8865001.		

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**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	5,904,956.	5,904,956.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	974,466.	840,472.	76,787.	57,207.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	24,608,177.	21,224,426.	1,939,103.	1,444,648.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,284,914.	964,202.	173,936.	146,776.
9 Other employee benefits	3,752,224.	2,815,674.	507,932.	428,618.
10 Payroll taxes	1,860,066.	1,395,797.	251,793.	212,476.
11 Fees for services (non-employees):				
a Management				
b Legal	340,690.	262,562.	41,278.	36,850.
c Accounting	187,500.		187,500.	
d Lobbying	236,948.	136,974.		99,974.
e Professional fundraising services. See Part IV, line 17	565,511.			565,511.
f Investment management fees				
g Other	9,482,997.	6,899,774.	815,990.	1,767,233.
12 Advertising and promotion				
13 Office expenses	1,119,402.	499,620.	118,366.	501,416.
14 Information technology				
15 Royalties				
16 Occupancy	2,404,351.	1,589,278.	670,708.	144,365.
17 Travel	1,963,512.	1,642,051.	159,438.	162,023.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,078,863.	1,039,315.	1,174.	38,374.
20 Interest	878,732.	757,902.	69,243.	51,587.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,566,572.	2,213,655.	202,244.	150,673.
23 Insurance	266,768.	92,807.	119,733.	54,228.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SPECIAL AFFILIATE SUBSI	2,964,600.	2,964,600.		
b OTHER EXPENSES	2,579,010.	897,221.	1,157,534.	524,255.
c PUBLISHING & PRINTING	1,248,409.	837,595.	20,619.	390,195.
d COMMUNICATIONS EXPENSE	922,406.	320,900.	414,002.	187,504.
e TELEPHONE	763,610.	388,280.	200,289.	175,041.
f All other expenses	683,922.	487,890.	169,982.	26,050.
25 Total functional expenses. Add lines 1 through 24f	68,638,606.	54,175,951.	7,297,651.	7,165,004.
26 Joint Costs. 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 ...				

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

Form 990 (2008)

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	2,233,687.	1	15,690,032.	
	2 Savings and temporary cash investments	30,838,704.	2	9,737,117.	
	3 Pledges and grants receivable, net	15,895,966.	3	14,886,169.	
	4 Accounts receivable, net		4		
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5		
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	406,761.	9	204,702.	
	10a Land, buildings, and equipment: cost basis ...	10a 51,408,082.			
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 14,134,631.	35,326,408.	10c	37,273,451.
	11 Investments - publicly traded securities	244,673,402.	11	180,754,019.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	5,829,695.	15	4,211,319.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	335,204,623.	16	262,756,809.		
Liabilities	17 Accounts payable and accrued expenses	3,360,701.	17	1,722,597.	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow account liability. Complete Part IV of Schedule D		21		
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	23,198,589.	23	22,744,936.	
	24 Unsecured notes and loans payable		24		
	25 Other liabilities. Complete Part X of Schedule D	44,737,616.	25	40,684,526.	
	26 Total liabilities. Add lines 17 through 25	71,296,906.	26	65,152,059.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	148,840,249.	27	103,238,525.	
	28 Temporarily restricted net assets	76,963,918.	28	55,941,293.	
	29 Permanently restricted net assets	38,103,550.	29	38,424,932.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	263,907,717.	33	197,604,750.		
34 Total liabilities and net assets/fund balances	335,204,623.	34	262,756,809.		

Part XI Financial Statements and Reporting

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	48095704.	45594374.	65580638.	76362326.	62231303.	297864345
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	48095704.	45594374.	65580638.	76362326.	62231303.	297864345
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						98898039.
6 Public support. Subtract line 5 from line 4.						198966306

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	48095704.	45594374.	65580638.	76362326.	62231303.	297864345
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6738213.	7060997.	9457338.	10972050.	7547260.	41775858.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-3,465.	-44,964.	-21,021.	-1,544.		-70,994.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	45,168.				92,348.	137,516.
11 Total support. Add lines 7 through 10						339706725
12 Gross receipts from related activities, etc. (see instructions)					12 10,102,433.	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	58.57 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	48.97 %
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

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

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

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

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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), then

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

Name of organization AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number 13-6213516
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Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.

See the instructions for Schedule C for details.

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

Part I-B To be completed by all organizations exempt under section 501(c)(3).

See the instructions for Schedule C for details.

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

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).

See the instructions for Schedule C for details.

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's 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-.

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

Schedule C (Form 990 or 990-EZ) 2008

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	190,741.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	580,688.													
c	Total lobbying expenditures (add lines 1a and 1b)	771,429.													
d	Other exempt purpose expenditures	53,404,522.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	54,175,951.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1"> <thead> <tr> <th align="left">If the amount on line 1e, column (a) or (b) is:</th> <th align="left">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		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.		
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)	250,000.													
h	Subtract line 1g from line 1a. Enter -0- if line g is more than line a	0.													
i	Subtract line 1f from line 1c. Enter -0- if line f is more than line c	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 of the instructions.)

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

Schedule C (Form 990 or 990-EZ) 2008

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

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

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

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

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

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

Part IV Supplemental Information

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

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2008

Open to Public Inspection

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

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

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

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

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

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

Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

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

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

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

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

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

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

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

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

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part 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.

FIN 48 FINANCIAL STATEMENT FOOTNOTE: THE FOUNDATION IS A NOT-FOR-PROFIT

ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE U.S.

INTERNAL REVENUE CODE. THE FOUNDATION IS SUBJECT TO TAXES ON UNRELATED

BUSINESS INCOME.

WHEN TAX RETURNS ARE FILED, IT IS HIGHLY CERTAIN THAT SOME POSITIONS TAKEN

WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES, WHILE

OTHERS ARE SUBJECT TO UNCERTAINTY ABOUT THE MERITS OF THE POSITION TAKEN

Part XIV Supplemental Information (continued)

OR THE AMOUNT OF THE POSITION THAT WOULD BE ULTIMATELY SUSTAINED. THE BENEFIT OF A TAX POSITION IS RECOGNIZED IN THE FINANCIAL STATEMENTS IN THE PERIOD DURING WHICH, BASED ON ALL AVAILABLE EVIDENCE, MANAGEMENT BELIEVES IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION, INCLUDING THE RESOLUTION OF APPEALS OR LITIGATION PROCESSES, IF ANY. TAX POSITIONS TAKEN ARE NOT OFFSET OR AGGREGATED WITH OTHER POSITIONS. TAX POSITIONS THAT MEET THE MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD ARE MEASURED AS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS MORE THAN 50 PERCENT LIKELY OF BEING REALIZED UPON SETTLEMENT WITH THE APPLICABLE TAXING AUTHORITY.

THE PORTION OF THE BENEFITS ASSOCIATED WITH TAX POSITIONS TAKEN THAT EXCEEDS THE AMOUNT MEASURED AS DESCRIBED ABOVE IS REFLECTED AS A LIABILITY FOR UNRECOGNIZED TAX BENEFITS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION ALONG WITH ANY ASSOCIATED INTEREST AND PENALTIES THAT WOULD BE PAYABLE TO THE TAXING AUTHORITIES UPON EXAMINATION.

INTEREST AND PENALTIES ASSOCIATED WITH UNRECOGNIZED TAX BENEFITS ARE CLASSIFIED AS ADDITIONAL INCOME TAXES IN THE CONSOLIDATED STATEMENT OF ACTIVITIES.

SCHEDULE G
(Form 990 or 990-EZ)

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a 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 of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
OMP			X	0.	203,085.	0.
ST. JOHN ASSOCIATES			X	0.	140,619.	0.
TELEFUND, INC			X	0.	152,162.	0.
Total					495,866.	

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.
AK, AL, AR, AZ, CA, CO, CT, FL, GA, IL, IN, KS, KY, MA, MD, MI, MN, MO, MS, NC, ND, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, TN, UT, WA, WI, WV

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

Schedule G (Form 990 or 990-EZ) 2008

13-6213516 Page 2

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

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

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

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

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

Schedule G (Form 990 or 990-EZ) 2008

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

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

Name ► _____
Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

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?

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 ► \$ _____

	Yes	No
13a		
13b		
14		
15a		
15b		
15c		
16		
17a		
17b		

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLUF OF ALABAMA 207 MONTGOMERY ST. SUITE 910 MONTGOMERY, AL 36104-3535	63-0883872	501(C)(3)	5,500.	0.			AFFILIATE PROGRAM
ACLUF OF ALASKA P.O. BOX 201844 ANCHORAGE, AK 99520-1844	23-7113202	501(C)(3)	29,298.	0.			AFFILIATE PROGRAM
ACLUF OF ARIZONA 77 E. COLUMBUS AVENUE SUITE 205 PHOENIX, AZ 85012	23-7238580	501(C)(3)	100,500.	0.			AFFILIATE PROGRAM
ACLUF OF ARKANSAS 904 WEST SECOND STREET SUITE 1 LITTLE ROCK, AR 72201	71-0473676	501(C)(3)	44,100.	0.			AFFILIATE PROGRAM
ACLUF OF DELAWARE 100 WEST 10TH STREET SUITE 309 WILMINGTON, DE 19801	51-0220856	501(C)(3)	50,000.	0.			AFFILIATE PROGRAM
ACLUF OF EASTERN MISSOURI 454 WHITTIER ST. ST. LOUIS, MO 63108	43-6070952	501(C)(3)	222,846.	0.			AFFILIATE PROGRAM

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

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

Schedule I (Form 990) 2008

AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.

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

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

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

THE ACLU HAS ESTABLISHED PROCEDURES FOR THE RELEASE OF GRANTS TO ITS AFFILIATES, AS WELL AS FOR MONITORING OF OUTCOMES TO DETERMINE WHETHER THE GOALS OF A PARTICULAR GRANT AWARD HAVE BEEN MET. GRANT AWARDS ARE CONFIRMED IN WRITING AND, IN THE CASE OF GRANTS ISSUED AND OVERSEEN BY THE AFFILIATE SUPPORT DEPARTMENT, SUPPORTED BY A WRITTEN AGREEMENT THAT SPECIFIES THE PURPOSE OF THE GRANT, THE SPECIFIC OUTCOMES TO BE ACHIEVED, AND THE INDICATORS THAT THE PARTIES AGREE WILL BE USED TO MEASURE PROGRESS TOWARDS AGREED UPON GOALS. WRITTEN AGREEMENTS DETAIL THE SPECIFIC ACTIVITIES FOR WHICH FUNDING IS TO BE PROVIDED AND

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

**▲ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

**Employer identification number
13-6213516**

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLUF OF FLORIDA 4500 BISCAYNE BOULEVARD SUITE 340 MIAMI, FL 33137-3227	23-7137529	501(C)(3)	908,396.	0.			AFFILIATE PROGRAM
ACLUF OF GEORGIA 1900 THE EXCHANGE SE BUILDING 400 S ATLANTA, GA 30339	23-7115937	501(C)(3)	65,125.	0.			AFFILIATE PROGRAM
ACLUF OF ILLINOIS 180 NORTH MICHIGAN AVENUE SUITE 230 CHICAGO, IL 60601-7401	36-2682569	501(C)(3)	45,663.	0.			AFFILIATE PROGRAM
ACLUF OF INDIANA 1031 E. WASHINGTON STREET INDIANAPOLIS, IN 46202-3952	23-7398358	501(C)(3)	6,671.	0.			AFFILIATE PROGRAM
ACLUF OF IOWA 505 5TH AVENUE SUITE 901 DES MOINES, IA 50309	42-1002093	501(C)(3)	9,656.	0.			AFFILIATE PROGRAM
ACLUF OF KANSAS & W. MISSOURI 3601 MAIN STREET KANSAS CITY, MO 64111	43-0926406	501(C)(3)	92,075.	0.			AFFILIATE PROGRAM
ACLUF OF KENTUCKY 315 GUTHRIE STREET SUITE 300 LOUISVILLE, KY 40202-3820	61-6058569	501(C)(3)	53,000.	0.			AFFILIATE PROGRAM
ACLUF OF LOUISIANA P.O. BOX 56157 NEW ORLEANS, LA 70156	72-0717944	501(C)(3)	133,000.	0.			AFFILIATE PROGRAM

2 Enter total number of Section 501(c)(3) and government organizations **▶**

3 Enter total number of other organizations **▶**

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Continuation Sheet for Schedule I (Form 990)
▲ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

**Employer identification number
13-6213516**

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(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
MAINE CIVIL LIBERTIES UNION FOUNDATION - 401 CUMBERLAND AVENUE SUITE 105 - PORTLAND, ME 04101	01-0367357	501(C)(3)	49,000.	0.			AFFILIATE PROGRAM
ACLUF OF MARYLAND 3600 CLIPPER MILL ROAD SUITE 350 BALTIMORE, MD 21211	23-7209538	501(C)(3)	22,507.	0.			AFFILIATE PROGRAM
ACLUF OF MASSACHUSETTS 211 CONGRESS STREET BOSTON, MA 02110	23-7312949	501(C)(3)	573,925.	0.			AFFILIATE PROGRAM
ACLUF OF MICHIGAN 2966 WOODWARD AVENUE DETROIT, MI 48201-1324	23-7243421	501(C)(3)	323,181.	0.			AFFILIATE PROGRAM
ACLUF OF MISSISSIPPI P.O. BOX 2242 JACKSON, MS 39225	64-0694013	501(C)(3)	410,691.	0.			AFFILIATE PROGRAM
ACLUF OF MONTANA P.O. BOX 1317 HELENA, MT 59624	81-0445339	501(C)(3)	392,013.	0.			AFFILIATE PROGRAM
ACLUF OF NEBRASKA 941 O STREET SUITE 706 LINCOLN, NE 68508	23-7259984	501(C)(3)	23,500.	0.			AFFILIATE PROGRAM
ACLUF OF NEVADA 732 SOUTH SIXTH STREET SUITE 200A LAS VEGAS, NV 89101	88-0217086	501(C)(3)	65,865.	0.			AFFILIATE PROGRAM

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

3 Enter total number of other organizations

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

**▲ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization
**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

Employer identification number
13-6213516

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLUF OF NEW HAMPSHIRE 18 LOW AVENUE CONCORD, NH 03301	02-0347237	501(C)(3)	62,000.	0.			AFFILIATE PROGRAM
ACLUF OF NEW JERSEY 89 MARKET STREET 7TH FLOOR NEWARK, NJ 07102	22-2010593	501(C)(3)	83,275.	0.			AFFILIATE PROGRAM
ACLUF OF NEW MEXICO 1410 COAL SW P.O. BOX 566 ALBUQUERQUE, NM 87103	85-0275276	501(C)(3)	297,361.	0.			AFFILIATE PROGRAM
NEW YORK CIVIL LIBERTIES UNION FOUNDATION - 125 BROAD STREET - NEW YORK, NY 10004	13-6167267	501(C)(3)	77,300.	0.			AFFILIATE PROGRAM
ACLUF OF NORTH CAROLINA P.O. BOX 28004 RALEIGH, NC 27611	56-1019644	501(C)(3)	51,000.	0.			AFFILIATE PROGRAM
ACLUF OF NORTHERN CALIFORNIA 39 DRUMM STREET SAN FRANCISCO, CA 94111	94-0279770	501(C)(3)	152,321.	0.			AFFILIATE PROGRAM
ACLUF OF OHIO 4506 CHESTER AVENUE CLEVELAND, OH 44103	23-7137105	501(C)(3)	39,365.	0.			AFFILIATE PROGRAM
ACLUF OF OKLAHOMA 3000 PASEO DRIVE OKLAHOMA CITY, OK 73103	73-1003205	501(C)(3)	10,000.	0.			AFFILIATE PROGRAM

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

3 Enter total number of other organizations

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Continuation Sheet for Schedule I (Form 990)
▲ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

**Employer identification number
13-6213516**

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLUF OF OREGON 620 SW FIFTH AVENUE SUITE 910 PORTLAND, OR 97204	23-7048829	501(C)(3)	59,366.	0.			AFFILIATE PROGRAM
ACLUF OF PENNSYLVANIA P.O. BOX 40008 PHILADELPHIA, PA 19106	23-1742013	501(C)(3)	102,475.	0.			AFFILIATE PROGRAM
ACLUF OF SOUTHERN CALIFORNIA 1313 W. 8TH STREET SUITE 200 LOS ANGELES, CA 90017-4441	95-2673361	501(C)(3)	137,202.	0.			AFFILIATE PROGRAM
ACLUF OF TENNESSEE P.O. BOX 120160 NASHVILLE, TN 37212	62-0988329	501(C)(3)	148,320.	0.			AFFILIATE PROGRAM
ACLUF OF TEXAS 611 SOUTH CONGRESS AVENUE SUITE 320 AUSTIN, TX 78704	76-0343171	501(C)(3)	503,603.	0.			AFFILIATE PROGRAM
ACLUF OF THE NATIONAL CAPITAL AREA 1400 20TH STREET N.W. SUITE 119 WASHINGTON, DC 20036	52-6070446	501(C)(3)	14,153.	0.			AFFILIATE PROGRAM
ACLUF OF UTAH 355 N.300 W. SUITE #1 SALT LAKE CITY, UT 84103-1215	87-0439810	501(C)(3)	25,000.	0.			AFFILIATE PROGRAM
ACLUF OF VERMONT 137 ELM ST. MONTPELIER, VT 05602	23-7123046	501(C)(3)	5,000.	0.			AFFILIATE PROGRAM

2 Enter total number of Section 501(c)(3) and government organizations **▶**

3 Enter total number of other organizations **▶**

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

**▲ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

**Employer identification number
13-6213516**

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACLUF OF VIRGINIA 530 EAST MAIN ST. SUITE 310 RICHMOND, VA 23219	52-1283242	501(C)(3)	10,625.	0.			AFFILIATE PROGRAM
ACLUF OF WASHINGTON 705 SECOND AVENUE SUITE 300 3RD FLO SEATTLE, WA 98104	23-7076867	501(C)(3)	402,864.	0.			AFFILIATE PROGRAM
ACLUF OF WEST VIRGINIA P.O. BOX 3952 CHARLESTON, WV 25339	55-0681531	501(C)(3)	40,500.	0.			AFFILIATE PROGRAM
ACLUF OF WISCONSIN 207 EAST BUFFALO ST. SUITE 325 MILWAUKEE, WI 53202	23-7052345	501(C)(3)	43,750.	0.			AFFILIATE PROGRAM
MISCELLANEOUS		501(C)(3)	9,609.	0.			AFFILIATE PROGRAM

2 Enter total number of Section 501(c)(3) and government organizations **3**
3 Enter total number of other organizations **35**

Part IV Supplemental Information

DOCUMENTS THE AFFILIATE'S COMMITMENT TO USING THE FUNDS PROVIDED TO PURSUE SPECIFIC STRATEGIES IN ADDRESSING PROGRAM GOALS AND TARGET OUTCOMES. AFFILIATES WHO RECEIVE GRANT AWARDS ARE REQUIRED TO PROVIDE BOTH QUANTITATIVE AND QUALITATIVE REPORTS, AND THESE REPORTS ARE USED TO DETERMINE WHETHER ADDITIONAL FUNDING MAY BE REQUIRED AND/OR TO ENHANCE FUTURE GRANT PROGRAMS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2008

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

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

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input checked="" type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	X	
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?	X	
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"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" 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: a Receive a severance payment or change of control payment?	X	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	X	
c Participate in, or receive payment from, an equity-based compensation arrangement?		X
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 must complete lines 5-8.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?		X
b Any related organization?		X
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?		X
b Any related organization?		X
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		X
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		X

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

Schedule J (Form 990) 2008

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 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) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANTHONY D. ROMERO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	349,781.	0.	15,920.	8,831.	11,853.	386,385.	0.
ALMA MONTCLAIR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	238,458.	0.	22,491.	79,661.	18,530.	359,140.	0.
TERENCE DOUGHERTY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	203,138.	0.	243.	5,956.	9,445.	218,782.	0.
STEVEN SHAPIRO	(i)	272,073.	0.	1,806.	23,655.	18,553.	316,087.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
DONNA MCKAY	(i)	243,328.	0.	420.	10,956.	9,774.	264,478.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
KAREN CURRY	(i)	225,095.	0.	11,173.	30,770.	29,367.	296,405.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
GERI ROZANSKI	(i)	210,635.	0.	1,806.	22,977.	18,375.	253,793.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
DOROTHY M. EHRLICH	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	275,118.	0.	1,806.	28,911.	29,899.	335,734.	0.
GERALDINE ENGEL	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	138,650.	0.	16,253.	11,378.	29,108.	195,389.	0.
CAROLINE FREDERICKSON	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	220,254.	0.	420.	10,487.	18,421.	249,582.	0.
GRAHAM A. BOYD	(i)	166,508.	0.	217.	6,822.	6,822.	180,369.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
MATTHEW ALBERT COLES	(i)	195,331.	0.	-150.	18,492.	18,492.	232,165.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
LUCAS GUTTENTAG	(i)	179,762.	0.	-450.	19,898.	19,898.	219,108.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
ALVIN MOORE	(i)	111,858.	0.	84,230.	17,913.	17,913.	231,914.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
ELIZABETH ALEXANDER	(i)	162,291.	0.	1,451.	29,138.	29,138.	222,018.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4A: INFORMATION ON FILE (QUESTIONS 4A AND 4B)

Multiple horizontal lines for supplemental information.

Supplemental Information on Tax-Exempt Bonds

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

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

Part I	Bond Issues (Required for 2008)									
	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer	
							Yes	No	Yes	No
A	NYCIDA (NYC INDUSTRIAL DEVELOPMENT AGENCY)	13-2906040	64971C3V4	01/05/05	20000000	SEE SCHEDULE O FOR DETAILS		X		X
B										
C										
D										
E										

Part II	Proceeds (Optional for 2008)										
		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Total proceeds of issue										
2	Gross proceeds in reserve funds										
3	Proceeds in refunding or defeasance escrows										
4	Other unspent proceeds										
5	Issuance costs from proceeds										
6	Working capital expenditures from proceeds										
7	Capital expenditures from proceeds										
8	Year of substantial completion										
9	Were the bonds issued as part of a current refunding issue? ...										
10	Were the bonds issued as part of an advance refunding issue?										
11	Has the final allocation of proceeds been made?										
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III	Private Business Use (Optional for 2008)										
		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2	Are there any lease arrangements with respect to the financed property which may result in private business use?										

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization	AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number	13-6213516
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FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROTECTION OF THE LAWS FOR ALL PEOPLE THROUGHOUT THE UNITED STATES AND ITS JURISDICTIONS. THE ACLU'S OBJECTS SHALL BE SOUGHT WHOLLY WITHOUT POLITICAL PARTISANSHIP." THE ACLU TODAY REMAINS AS FOCUSED AS EVER ON THE OVERARCHING GOALS SET BY ITS FOUNDERS NEARLY 90 YEARS AGO, SERVING AS THE NATION'S GUARDIAN OF LIBERTY, WORKING DAILY IN COURTS, LEGISLATURES AND COMMUNITIES TO DEFEND AND PRESERVE THE INDIVIDUAL RIGHTS AND LIBERTIES THAT THE CONSTITUTION AND LAWS OF THE US GUARANTEE. THE ACLU ALSO WORKS TO EXTEND RIGHTS TO SEGMENTS OF THE POPULATION THAT HAVE TRADITIONALLY BEEN DENIED THEIR RIGHTS, INCLUDING PEOPLE OF COLOR; WOMEN; LESBIANS, GAY MEN, BISEXUALS AND TRANSGENDER PEOPLE; PRISONER AND PEOPLE WITH DISABILITIES.

FORM 990, PART VI, SECTION A, LINE 6: ACLU FOUNDATION IS A MEMBERSHIP ORGANIZATION. ITS MEMBERS ARE THE BOARD DIRECTORS OF THE AMERICAN CIVIL LIBERTIES UNION. IN THEIR CAPACITY AS MEMBERS OF ACLU FOUNDATION, THEY ELECT THE BOARD DIRECTORS OF ACLU FOUNDATION AND HAVE THE AUTHORITY TO AMEND THE ORGANIZATION'S BYLAWS.

FORM 990, PART VI, SECTION A, LINE 7A: ACLU FOUNDATION IS A MEMBERSHIP ORGANIZATION. ITS MEMBERS ARE THE BOARD DIRECTORS OF THE AMERICAN CIVIL LIBERTIES UNION. IN THEIR CAPACITY AS MEMBERS OF ACLU FOUNDATION, THEY ELECT THE BOARD DIRECTORS OF ACLU FOUNDATION AND HAVE THE AUTHORITY TO AMEND THE ORGANIZATION'S BYLAWS.

FORM 990, PART VI, SECTION A, LINE 7B: UNDER NEW YORK LAW, THE

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

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ORGANIZATION'S MEMBERS HAVE THE RIGHT TO APPROVE A DECISION BY THE BOARD TO DISSOLVE, MERGE/CONSOLIDATE WITH ANOTHER ORGANIZATION OR DISPOSE OF ALL OR SUBSTANTIALLY ALL OF THE ORGANIZATION'S ASSETS.

FORM 990, PART VI, SECTION A, LINE 10: THE FORM 990 WAS PREPARED BY MANAGEMENT IN CONSULTATION WITH THE ORGANIZATION'S AUDITORS. THE ORGANIZATION'S AUDIT COMMITTEE AND ITS TREASURER REVIEWED A DRAFT OF THE 990 AND PROVIDED COMMENTS. A COPY OF THE FORM 990 WAS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT WAS FILED.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION DISTRIBUTES ITS CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS TO EVERY EMPLOYEE, OFFICER AND BOARD DIRECTOR AND REQUESTS DISCLOSURE OF ANY POTENTIAL CONFLICTS OF INTEREST. THE ORGANIZATION FOLLOWS UP TO ENSURE THAT EACH RECIPIENT RETURNS THE POLICY AND EITHER DISCLOSES POTENTIAL CONFLICTS OF INTEREST OR ACKNOWLEDGES THAT THERE ARE NONE. THE DIRECTOR OF ADMINISTRATION & FINANCE/ASSISTANT TREASURER OF THE ORGANIZATION REVIEWS ANY DISCLOSURE MADE DURING THIS ANNUAL REVIEW. IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A BOARD MEMBER OR AN OFFICER, THE DIRECTOR OF ADMINISTRATION & FINANCE/ASSISTANT TREASURER WILL REFER THE MATTER TO THE BOARD PRESIDENT WHO WILL FOLLOW UP. IF A MATTER IS RAISED THAT MAY BE A CONFLICT OF INTEREST INVOLVING A STAFF MEMBER, THE DIRECTOR OF ADMINISTRATION & FINANCE/ASSISTANT TREASURER WILL REFER THE MATTER TO THE EXECUTIVE DIRECTOR WHO WILL FOLLOW UP. BOARD DIRECTORS AND OFFICERS MAY ALSO REPORT TO THE BOARD POTENTIAL CONFLICTS OF INTEREST THAT ARISE DURING THE YEAR. THE ORGANIZATION'S CONFLICT OF INTEREST POLICY REQUIRES THAT

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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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.

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

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AK, AR, AZ, CO, CT, FL, GA, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NY, OH
OK, OR, PA, RI, SC, TN, UT, WA, WI, WV, NM

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S FORM 990 FOR THE PAST THREE YEARS, EXCLUDING SCHEDULE B, IS AVAILABLE ON THE ORGANIZATION'S WEBSITE. SCHEDULE B OF THE FORM 990 AND THE ORGANIZATION'S FORM 990-T IS

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

Schedule O (Form 990) 2008

832211
12-18-08

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No. 1545-0047

2008

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Name of the organization	AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	Employer identification number	13-6213516
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AVAILABLE UPON REQUEST. THE ORGANIZATION'S FORM 990, FOR THE PAST TWO YEARS, IS ALSO AVAILABLE ON THE GUIDESTAR WEBSITE. THE ORGANIZATION RECEIVED A SECTION 501 (C)(3) DETERMINATION LETTER IN MARCH, 1967 AT WHICH TIME THE FORM 1023 DID NOT EXIST. THE ORGANIZATION'S CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS FOR THE PRIOR THREE YEARS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE. THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST OR THROUGH THE NEW YORK OFFICE OF THE SECRETARY OF STATE.

FORM 990, PART IV, LINE 12

REASON FOR 'NO' ANSWER

ALTHOUGH THE ORGANIZATION DOES NOT RECEIVE STAND ALONE GAAP FINANCIAL STATEMENTS, IT DOES RECEIVE, ON AN ANNUAL BASIS FROM INDEPENDENT AUDITORS, CONSOLIDATED ENTITY GAAP FINANCIAL STATEMENTS.

SCHEDULE K FORM 990 PART I LINE A COLUMN F

EXPLANATION FOR DESCRIPTION OF PURPOSE

(1) PAY PORTION OF THE COSTS OF PURCHASING 19TH FLOOR, AND PROPORTIONAL COMMON INTEREST IN 17TH, 18TH AND 19TH FLOOR 125 BROAD STREET, NEW YORK, NEW YORK. (2) REFUNDING 1997 BONDS (3) COST OF ISSUANCE.

FORM 990 PAGE 1 BOX B - AMENDED RETURN

THE RETURN WAS AMENDED BECAUSE THE AUDITED FINANCIAL STATEMENTS WERE FINALIZED AND THE FOLLOWING PARTS WERE AMENDED FOR THE FINANCIAL INFORMATION PART VII, PART IX, PART X AND SCHEDULE D PART V.

Related Organizations and Unrelated Partnerships

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

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

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
915 15TH STREET, LLC - 13-6213516 915 15TH STREET NW WASHINGTON, DC 20005	REAL ESTATE COMPANY	DISTRICT OF COLUMBIA	1,202,490.9	9,559,341.	N/A

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
AMERICAN CIVIL RIGHTS AND LIBERTIES UNION, INC. - 13-3871360, 125 BROAD STREET, 18TH FLOOR, NEW YORK, NY 10004	PRESERVATION AND PROMOTION OF CIVIL LIBERTIES	DISTRICT OF COLUMBIA	501(C)(4)		N/A
RBSO, INC - 04-3730759 125 BROAD STREET, 18TH FLOOR NEW YORK, NE 10004	SUPPORTING ORGANIZATION	DELAWARE	501(A)(3)	11	

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**

Part V Transactions With Related Organizations

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?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)		X
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets	X	
n Sharing of paid employees	X	
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

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

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) AMERICAN CIVIL LIBERTIES UNION	M	0.
(2) AMERICAN CIVIL LIBERTIES UNION	N	0.
(3)		
(4)		
(5)		
(6)		

