

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2007

Open to Public
Inspection

A For the 2007 calendar year, or tax year beginning APR 1, 2007 and ending MAR 31, 2008

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization AMERICAN CIVIL LIBERTIES UNION, INC.		D Employer identification number 13-3871360
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 125 BROAD STREET		E Telephone number 212-549-2500
		City or town, state or country, and ZIP + 4 NEW YORK, NY 10004		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). G Website: ▶ WWW.ACLU.ORG J Organization type (check only one) ▶ <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 K Check here <input type="checkbox"/> if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return. L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 32,925,982.		

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) If "Yes," enter number of affiliates ▶ **N/A**H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoI Group Exemption Number ▶ **N/A**M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Contributions to donor advised funds			1a	
	b	Direct public support (not included on line 1a)			1b	31,758,970.
	c	Indirect public support (not included on line 1a)			1c	
	d	Government contributions (grants) (not included on line 1a)			1d	
	e	Total (add lines 1a through 1d) (cash \$ 31,758,970. noncash \$)			1e	31,758,970.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	27,500.
	5	Dividends and interest from securities			5	112,045.
	6a	Gross rents			6a	
	6b	Less: rental expenses			6b	
6c	Net rental income or (loss). Subtract line 6b from line 6a			6c		
7	Other investment income (describe ▶)			7		
Expenses	8a	Gross amount from sales of assets other than inventory		(A) Securities	8a	922,098.
	b	Less: cost or other basis and sales expenses		(B) Other	8b	865,174.
	c	Gain or (loss) (attach schedule)			8c	56,924.
	d	Net gain or (loss). Combine line 8c, columns (A) and (B)		STMT 1	8d	56,924.
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ of contributions reported on line 1b)			9a	
	b	Less: direct expenses other than fundraising expenses			9b	
	c	Net income or (loss) from special events. Subtract line 9b from line 9a			9c	
	10a	Gross sales of inventory, less returns and allowances			10a	
	b	Less: cost of goods sold			10b	
	c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a			10c	
	11	Other revenue (from Part VII, line 103)			11	105,369.
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	32,060,808.	
Net Assets	13	Program services (from line 44, column (B))			13	24,967,312.
	14	Management and general (from line 44, column (C))			14	530,560.
	15	Fundraising (from line 44, column (D))			15	5,459,849.
	16	Payments to affiliates (attach schedule)			16	
	17	Total expenses. Add lines 16 and 44, column (A)			17	30,957,721.
	18	Excess or (deficit) for the year. Subtract line 17 from line 12			18	1,103,087.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	9,937,257.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2			20	-1,033,896.
	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20			21	10,006,448.

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2007)

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> •) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> •) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	954,800.	802,743.	57,094.	94,963.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	2,968,711.	2,497,043.	179,873.	291,795.
27 Pension plan contributions not included on lines 25a, b, and c	180,947.	151,562.	9,617.	19,768.
28 Employee benefits not included on lines 25a - 27	418,915.	350,886.	22,264.	45,765.
29 Payroll taxes	263,643.	220,829.	14,012.	28,802.
30 Professional fundraising fees	4,443,014.	2,468,759.	19,758.	1,954,497.
31 Accounting fees	25,000.		25,000.	
32 Legal fees	58,726.	58,726.		
33 Supplies				
34 Telephone	2,239,945.	1,480,818.	6,845.	752,282.
35 Postage and shipping	3,384,892.	2,217,127.	7,164.	1,160,601.
36 Occupancy	445,490.	413,513.	31,977.	
37 Equipment rental and maintenance	47,940.	43,778.	4,162.	
38 Printing and publications	2,220,127.	1,447,958.	1,631.	770,538.
39 Travel	617,019.	521,257.	70,326.	25,436.
40 Conferences, conventions, and meetings	1,175,911.	1,138,046.	36,101.	1,764.
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses not covered above (itemize):				
a BOOKS	37,150.	35,311.	514.	1,325.
b OTHER EXPENSES	1,324,468.	967,933.	44,222.	312,313.
c AFFILIATE SUPPORT	10,071,185.	10,071,185.		
d GRANTS AND AWARDS	79,838.	79,838.		
e				
f				
g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	30,957,721.	24,967,312.	530,560.	5,459,849.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;

(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
PRESERVATION OF CIVIL LIBERTIES	
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a LEGISLATION - EXAMINATION OF LAWS PROPOSED BY CONGRESS AND STATE LEGISLATION AS TO THEIR EFFECT ON CIVIL LIBERTIES AND CONSTITUTIONAL RIGHTS; ATTEMPTING TO OBTAIN PASSAGE OF BILLS ENHANCING OR DEFEATING BILLS RESTRICTING SUCH RIGHTS.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	4,190,924.
b CIVIL LIBERTIES POLICY FORMULATION - FORMULATION OF CIVIL LIBERTIES POLICIES BY THE BOARD OF DIRECTORS AND ITS VARIOUS COMMITTEES.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	1,630,952.
c EDUCATION - EDUCATING MEMBERS AND THE PUBLIC AS TO CIVIL LIBERTIES AND CONSTITUTIONAL RIGHTS.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	9,074,251.
d AFFILIATE SUPPORT	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	10,071,185.
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	24,967,312.

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Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	4,493,396.	45	4,142,933.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable 47a			
	b Less: allowance for doubtful accounts 47b		47c	
	48 a Pledges receivable 48a			
	b Less: allowance for doubtful accounts 48b		48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable 51a			
	b Less: allowance for doubtful accounts 51b		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 a Investments - publicly-traded securities STMT 3 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	502,266.	54a	0.
	b Investments - other securities STMT 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	2,319,458.	54b	2,225,012.
	55 a Investments - land, buildings, and equipment: basis 55a			
	b Less: accumulated depreciation 55b		55c	
	56 Investments - other		56	
57 a Land, buildings, and equipment: basis 57a				
b Less: accumulated depreciation 57b		57c		
58 Other assets, including program-related investments (describe ► SEE STATEMENT 4)	5,619,239.	58	7,717,228.	
59 Total assets (must equal line 74). Add lines 45 through 58	12,934,359.	59	14,085,173.	
Liabilities	60 Accounts payable and accrued expenses	2,556,059.	60	945,720.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ► SEE STATEMENT 5)	441,043.	65	3,133,005.
	66 Total liabilities. Add lines 60 through 65	2,997,102.	66	4,078,725.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	7,020,720.	67	5,431,039.
	68 Temporarily restricted	2,916,537.	68	4,575,409.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	9,937,257.	73	10,006,448.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	12,934,359.	74	14,085,173.

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Part V-A	Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>
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<p>75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 83</p>			
<p>b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)</p>	75b		X
<p>c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization."</p>	75c		X
<p>If "Yes," attach a statement that includes the information described in the instructions.</p>			
<p>d Does the organization have a written conflict of interest policy?</p>	75d	X	

Part V-B **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]**Part VI** **Other Information** (See the instructions.)

76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
b	If "Yes," enter the name of the organization SEE STATEMENT 8 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81 a	Enter direct and indirect political expenditures. (See line 81 instructions.)	81a		0.
b	Did the organization file Form 1120-POL for this year?	81b		X

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Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
82b	N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
83b			
84 a	Did the organization solicit any contributions or gifts 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?	X	
84b			
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	X	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	X	
85b			
c	Dues, assessments, and similar amounts from members		
85c	N/A		
d	Section 162(e) lobbying and political expenditures		
85d	N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e	N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f	N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g			
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
85h	N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12		
86a	N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
86b	N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders		
87a	N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
87b	N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
88a			
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89b			
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	0.	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	0.	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89e			
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89f			
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90 a	List the states with which a copy of this return is filed	SEE STATEMENT 9	
b	Number of employees employed in the pay period that includes March 12, 2007	90b	89
91 a	The books are in care of	SAM CHUKWUEZE	
	Located at	125 BROAD STREET, NEW YORK, NY	
	Telephone no.	212-549-2500	
	ZIP + 4	10004	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country		X
91b	N/A		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

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Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

☐

and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	27,500.	
96 Dividends and interest from securities			14	112,045.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	56,924.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a LIST RENTALS	532000	87,087.			
b PAMPHLET & BOOK SALES					18,282.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		87,087.		196,469.	18,282.
105 Total (add line 104, columns (B), (D), and (E))					301,838.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
103	FUNDS GENERATED TO FUND OVERALL OPERATIONS OF THE ORGANIZATION TO ENABLE THE ORGANIZATION TO PROVIDE VARIOUS SERVICES TO ACCOMPLISH ITS TAX EXEMPT PURPOSE

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
-----	----

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

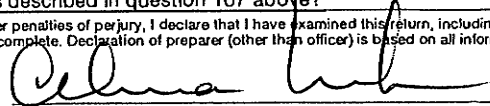
Yes	No
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107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

Yes	No
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108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Please Sign Here	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.		
	<div style="display: flex; justify-content: space-between;"> <div>  Signature of officer ALMA MONTCLAIR, DIRECTOR OF ADMIN & FINANCE Type or print name and title </div> <div> Date 10/14/08 </div> </div>		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 J.H. COHN LLP 1212 6TH AVENUE NEW YORK, NY 10036	EIN 212-297-0400 Phone no.	Preparer's SSN or PTIN (See Gen. Inst. X)

Form 990 (2007)

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
REALIZED LOSS ON SALE OF INVESTMENTS	922,098.	865,174.	0.	56,924.
TO FORM 990, PART I, LINE 8	922,098.	865,174.	0.	56,924.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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DESCRIPTION	AMOUNT
UNREALIZED GAIN/(LOSS)	-257,355.
MINIMUM PENSION LIABILITY ADJUSTMENT	-776,541.
TOTAL TO FORM 990, PART I, LINE 20	-1,033,896.

FORM 990	GOVERNMENT SECURITIES	STATEMENT	3
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DESCRIPTION	COST/FMV	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
US TREASURY NOTES	FMV	0.		
TOTAL TO FORM 990, LINE 54A, COL B		0.		

FORM 990	OTHER ASSETS	STATEMENT	4
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DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEPOSITS	170,498.	312,269.
DUE FROM AFFILIATES	338,755.	377,161.
DUE FROM AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	5,109,986.	7,027,798.
TOTAL TO FORM 990, PART IV, LINE 58	5,619,239.	7,717,228.

FORM 990	OTHER LIABILITIES	STATEMENT	5
DESCRIPTION	BEGINNING OF YEAR	END OF YEAR	
ACCRUED PENSION LIABILITY	317,488.	1,094,029.	
DUE TO AFFILIATES	123,555.	2,038,976.	
TOTAL TO FORM 990, PART IV, LINE 65	441,043.	3,133,005.	

FORM 990	OTHER SECURITIES	STATEMENT	6
SECURITY DESCRIPTION	COST/FMV	OTHER SECURITIES	
MUTUAL FUNDS	FMV	2,225,012.	
TO FORM 990, LINE 54B, COL B		2,225,012.	

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 7
TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ADRIAN V. WHITE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ADRIENNE ASCH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ALAN TOY 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ALBERT E. SCHERR 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ALICE BENDHEIM 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ALISON STEINER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ALY KASSAM-REMTULLA 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
AMIT RANADE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ANTHONY DON GEORGE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ANTHONY ROMERO 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	EXECUTIVE DIRECTOR 35.00	345,000.	23,138.	0.
ARTHUR M. KAPLAN, ESQ. 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.

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AUNDRE M. HERRON 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
BETTY GARTMAN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
BRIGITTE TULLER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
BRUCE W. SATTLER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
CAITLIN BORGMANN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
CAROLE WELLS 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
CHERRY SPENCER-STARK 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
CHUCK E. SMITH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
CICERO BOOKER, JR. 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
DAVID CRUZ 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
DAVID E. KENNISON 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
DOUG KLUNDER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
EILEEN DURGIN-CLINCHARD 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.

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ELEANOR SELF	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
ELLEN FEINGOLD	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
EVE BIGELOW BAXLEY	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
FLORENCE WAGMAN ROISMAN	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
FRED R. NEAL	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
GALEN PAINE	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
GARY WILLIAMS	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
HAMID R. KASHANI	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
JAY BARTH	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
JEFFREY HONG	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
JERALYN WENDELBERGER	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
JILL SHEINBERG	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
JOAN LASKOWSKI	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				

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JOHN BLAKESLEE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
JOHN BODDIE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
JOSEPH SWEAT 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
JUDITH BENDICH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
JULIE L. FERGUSON QUEEN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
KELLEY PUTMAN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
KELLY ANTHONY 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
KEVIN MCHARGUE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
LAILA AL-QATAMI 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
LAWRENCE A. HAMERMESH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
LISA HONIG 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
LISA THURAU-GRAY 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
LISA WATSON 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.

LIZ GILCHRIST 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
LUZ BUITRAGO 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
M. CALIEN LEWIS 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
M. SUSAN CARLSON 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MARC O.BEEM 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MARGARET RUSSELL 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MARINA HSIEH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MARK AYERS 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MARY ELLEN GALE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MICHAEL E. PHENEGER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MICHAEL ELSNER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MICHELLE ALEXANDER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
MILTON ESTES 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.

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MITCHELL PEARL 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
NADINE STROSSEN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	PRESIDENT 0.00	0.	0.	0.
PHIL BEREANO 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
PHILIPPA STRUM 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
PREETMOHAN SINGH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
R. SAMUEL PAZ 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
RALPH C. SIMPSON 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
RANDALL COYNE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
REBECCA RAND 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
REVEREND JAMES M. LAWSON, JR. 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
RICHARD ZACKS 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ROBERT B. REMAR, ESQ 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ROBERT N. CHESTER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.

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ROSLYN LITMAN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
SALLY T. GRANT 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
SCOTT GREENWOOD 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
SHELAN JOSEPH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
SUSAN N. HERMAN 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
VINCENT BOOTH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
VIVIAN BERGER 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
WENDY C. NAKAMURA 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
WILLIAM ACEVES 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0.	0.
ALMA MONTCLAIR 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR OF ADMIN/FINANCE 35.00	237,974.	22,314.	0.
DOROTHY M. EHRLICH 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DEPUTY EXECUTIVE DIRECTOR 35.00	270,000.	56,374.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		852,974.	101,826.	0.

FORM 990	IDENTIFICATION OF RELATED ORGANIZATIONS	STATEMENT	8
	PART VI, LINE 80B		

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC.	X	

FORM 990	LIST OF STATES RECEIVING COPY OF RETURN	STATEMENT	9
	PART VI, LINE 90		

STATES

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