

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.

2007Open 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:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**Number and street (or P.O. box if mail is not delivered to street address)
125 BROAD STREETCity or town, state or country, and ZIP + 4
NEW YORK, NY 10004**D** Employer identification number**13-6213516****E** Telephone number**212-549-2500****F** Accounting method: ☐ Cash ☒ Accrual
☐ 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).

H and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(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 ☒ No**I** Group Exemption Number ▶ **N/A****G** Website: ▶ **WWW.ACLU.ORG****J** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ 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.**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **134,674,564.****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	75,904,086.		
	c	Indirect public support (not included on line 1a)	1c	458,240.		
	d	Government contributions (grants) (not included on line 1a)	1d			
	e	Total (add lines 1a through 1d) (cash \$ 76,362,326. noncash \$)	1e	76,362,326.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	2,233,355.		
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4	1,427,941.		
	5	Dividends and interest from securities	5	9,434,769.		
	6a	Gross rents	6a	109,340.		
	Expenses	b	Less: rental expenses	6b	113,210.	
c		Net rental income or (loss). Subtract line 6b from line 6a	6c	-3,870.		
7		Other investment income (describe ▶)	7			
8a		Gross amount from sales of assets other than inventory	(A) Securities	45,106,833.	8a	
		b	Less: cost or other basis and sales expenses	38,512,244.	8b	
		c	Gain or (loss) (attach schedule)	6,594,589.	8c	
d		Net gain or (loss). Combine line 8c, columns (A) and (B) STMT 3	8d	6,594,589.		
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				
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	96,049,110.			
Net Assets	13	Program services (from line 44, column (B))	13	48,701,133.		
	14	Management and general (from line 44, column (C))	14	6,568,039.		
	15	Fundraising (from line 44, column (D))	15	5,444,450.		
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses. Add lines 16 and 44, column (A)	17	60,713,622.		
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	35,335,488.			
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	255,772,422.			
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 4	20	-27,200,193.			
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	263,907,717.			

**AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**
**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"/>			STATEMENT 5	
22b Other grants and allocations (attach schedule) (cash \$ <u>75,000</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>	<u>75,000.</u>	<u>75,000.</u>		
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	<u>0.</u>	<u>0.</u>		
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
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	<u>21,427,424.</u>	<u>17,283,219.</u>	<u>2,512,142.</u>	<u>1,632,063.</u>
27 Pension plan contributions not included on lines 25a, b, and c	<u>1,166,294.</u>	<u>890,082.</u>	<u>146,208.</u>	<u>130,004.</u>
28 Employee benefits not included on lines 25a - 27	<u>3,077,257.</u>	<u>2,348,473.</u>	<u>385,768.</u>	<u>343,016.</u>
29 Payroll taxes	<u>1,530,149.</u>	<u>1,167,765.</u>	<u>191,821.</u>	<u>170,563.</u>
30 Professional fundraising fees	<u>510,895.</u>	<u>345,020.</u>	<u>65,023.</u>	<u>100,852.</u>
31 Accounting fees	<u>162,000.</u>	<u>105,260.</u>	<u>43,780.</u>	<u>12,960.</u>
32 Legal fees	<u>295,296.</u>	<u>227,892.</u>	<u>33,960.</u>	<u>33,444.</u>
33 Supplies				
34 Telephone	<u>475,229.</u>	<u>282,896.</u>	<u>139,852.</u>	<u>52,481.</u>
35 Postage and shipping	<u>1,081,138.</u>	<u>520,838.</u>	<u>108,710.</u>	<u>451,590.</u>
36 Occupancy	<u>1,488,184.</u>	<u>1,297,381.</u>	<u>190,803.</u>	
37 Equipment rental and maintenance	<u>294,622.</u>	<u>126,526.</u>	<u>168,096.</u>	
38 Printing and publications	<u>1,095,406.</u>	<u>902,110.</u>		<u>193,296.</u>
39 Travel	<u>2,411,250.</u>	<u>2,093,954.</u>	<u>153,774.</u>	<u>163,522.</u>
40 Conferences, conventions, and meetings	<u>478,011.</u>	<u>449,897.</u>	<u>3,090.</u>	<u>25,024.</u>
41 Interest	<u>1,002,921.</u>	<u>696,141.</u>	<u>306,780.</u>	
42 Depreciation, depletion, etc. (attach schedule)	<u>2,425,485.</u>	<u>1,417,420.</u>	<u>500,110.</u>	<u>507,955.</u>
43 Other expenses not covered above (itemize):				
a OTHER EXPENSES	<u>1,227,971.</u>	<u>620,269.</u>	<u>603,762.</u>	<u>3,940.</u>
b BOOKS	<u>416,005.</u>	<u>362,463.</u>	<u>32,916.</u>	<u>20,626.</u>
c PROFESSIONAL SERVICES	<u>8,640,089.</u>	<u>6,134,407.</u>	<u>975,144.</u>	<u>1,530,538.</u>
d GRANTS TO AFFILIATES	<u>4,491,025.</u>	<u>4,484,725.</u>	<u>6,300.</u>	
e PUBLIC INFORMATION	<u>193,226.</u>	<u>120,650.</u>		<u>72,576.</u>
f AFFILIATE SUPPORT	<u>6,748,745.</u>	<u>6,748,745.</u>		
g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<u>60,713,622.</u>	<u>48,701,133.</u>	<u>6,568,039.</u>	<u>5,444,450.</u>

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? ► **SEE STATEMENT 6**

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

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 LEGAL - PROVIDING LEGAL PRESENTATION IN CASES INVOLVING ISSUES OF CIVIL LIBERTIES AND CONSTITUTIONAL RIGHTS - PRESENTATION RANGING FROM ADMINISTRATIVE HEARINGS TO TRIALS AND APPEALS

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

25,132,628.

b EDUCATION - EDUCATING THE PUBLIC AS TO CIVIL LIBERTIES AND CONSTITUTIONAL RIGHTS BY DISSEMINATION OF LITERATURE, ETC.

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

16,813,604.

c AFFILIATE SUPPORT

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

6,754,901.

d

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here ► ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ► **48,701,133.**

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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	12,984,680.	45	2,233,687.
	46 Savings and temporary cash investments	17,226,438.	46	30,838,704.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a 15,895,966.		
	b Less: allowance for doubtful accounts	48b	48c	15,895,966.
	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	929,466.	53	1,072,067.
	54 a Investments - publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments - other securities STMT 12 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	249,618,183.	54b	244,673,402.
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 46,894,460.			
b Less: accumulated depreciation STMT 7	57b 11,568,052.	32,952,686.	57c	35,326,408.
58 Other assets, including program-related investments (describe ► SEE STATEMENT 8)	3,812,121.	58	5,164,389.	
59 Total assets (must equal line 74). Add lines 45 through 58	319,193,234.	59	335,204,623.	
Liabilities	60 Accounts payable and accrued expenses	3,500,049.	60	3,360,701.
	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 STMT 9 STMT 10	23,630,299.	64b	23,198,589.
	65 Other liabilities (describe ► SEE STATEMENT 11)	36,290,464.	65	44,737,616.
66 Total liabilities. Add lines 60 through 65	63,420,812.	66	71,296,906.	
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	172,188,495.	67	148,840,249.
	68 Temporarily restricted	45,641,707.	68	76,963,918.
	69 Permanently restricted	37,942,220.	69	38,103,550.
	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)	255,772,422.	73	263,907,717.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	319,193,234.	74	335,204,623.

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[illegible]

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Yes	No
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12

75b

75c

75d

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.)

Part VI	Other Information <i>(See the instructions.)</i>
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Yes	No
-----	----

76

77

78a

78b

79

80a

and check whether it is ☒ exempt or ☐ nonexempt

181a

81b

16231014 701201 0114503200 2007.06030 AMERICAN CIVIL LIBERTIES UN 01145011

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

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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?	82a	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?	83a	X
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	
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.			
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	
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	88a	X
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	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
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	89b	X
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?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
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?	89g	X
90 a	List the states with which a copy of this return is filed	SEE STATEMENT 16	
b	Number of employees employed in the pay period that includes March 12, 2007	90b	232
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	91b	X
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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AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.

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Part VI Other Information (continued)

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

Yes	No
	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 LEGAL EXPENSES AWARDED,					
b NET					2,201,242.
c OTHER INCOME					32,113.
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	1,427,941.	
96 Dividends and interest from securities			14	9,434,769.	
97 Net rental income or (loss) from real estate:					
a debt-financed property	531120	-1,545.			
b not debt-financed property			16	-2,325.	
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	6,594,589.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-1,545.		17,454,974.	2,233,355.
105 Total (add line 104, columns (B), (D), and (E))					19,686,784.

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).

SEE STATEMENT 17

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
915 15TH STREET, LLC	%			
- 915 15TH STREET	%			
NW, WASHINGTON, DC	%			
20005 - 13-6213516	100.00%	REAL ESTATE COMPANY	1,251,091.	12,144,113.

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).

Form 990 (2007)

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

Form 990 (2007)

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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				

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.

Yes No

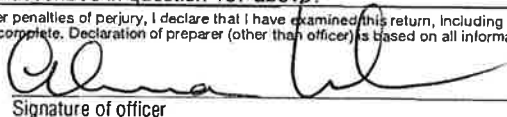
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

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?

Yes No

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.

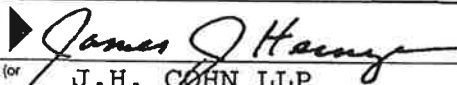


Signature of officer

Date 10/14/08

ALMA MONTCLAIR, ASSISTANT SECRETARY TREASURER
Type or print name and title

Paid
Preparer's
Use Only

Preparer's signature 

Date 10/10/2008

Check if
self-
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or yours if self-employed, address, and ZIP + 4)
J.H. COHN LLP
1212 AVENUE OF THE AMERICAS
NEW YORK, NY 10036

EIN ▶

Phone no. ▶ **212-297-0400**

Form **990** (2007)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2007

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

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
KAREN CURRY 125 BROAD STREET, NEW YORK, NY 10004	DIR. COMMUNICATIONS 35.00	208,436.	20,327.	0.
STEVEN SHAPIRO 125 BROAD STREET, NEW YORK, NY 10004	DIR. LEGAL DEPT 35.00	266,086.	52,562.	0.
MATTHEW COLES 125 BROAD STREET, NEW YORK, NY 10004	DIR. GAY RIGHTS 35.00	176,354.	44,902.	0.
GERI ROZANSKI 125 BROAD STREET, NEW YORK, NY 10004	DIR OF AFFILIATES 35.00	206,000.	48,637.	0.
DONNA MCKAY 125 BROAD STREET, NEW YORK, NY 10004	DIR OF DEVELOPMENT 35.00	237,974.	22,445.	0.
Total number of other employees paid over \$50,000 ▶	142			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
J.H. COHN LLP 1212 AVENUE OF THE AMERICAS, NEW YORK, NY 10036	ACCOUNTING	162,000.
PATTERSON BELKNAP WEBB & TYLER 1133 AVENUE OF THE AMERICAS, NEW YORK, NY 10036	LEGAL	110,324.
KAUFF, MCCLAIN, & MCGUIRE 950 THIRD AVENUE, 14TH FLOOR, NEW YORK, NY 10022	LEGAL	103,703.
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
BELDEN RUSSONELLO & STEWART 1320 19TH ST., NW SUITE 700, WASHINGTON, DC 20036	PUBLIC EDUCATION, RESEARCH	605,793.
ZERO CHAOS 420 S. ORANGE AVENUE, ORLANDO, FL 32801	CONSULTANTS	595,250.
PRISM PUBLIC AFFAIRS 1399 NEW YORK AVENUE, NW SUITE, WASHINGTON, DC 20004	PUBLIC EDUCATION	396,870.
MESIROW FINANCIAL 321 N. CLARK STREET, CHICAGO, IL 60654	PROFESSIONAL SERVICES	353,975.
COMMUNITY COUNSELLING SERVICE 461 5TH AVENUE, NEW YORK, NY 10017	CAMPAIGN CONSULTING	349,060.
Total number of other contractors receiving over \$50,000 for other services ▶	13	

AMERICAN CIVIL LIBERTIES UNION

Schedule A (Form 990 or 990-EZ) 2007 **FOUNDATION, INC.**

13-6213516 Page 2

Part III **Statements About Activities** (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>725,510.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) VI-A, LINE 38B	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) SEE STATEMENT 18	3a	X
b Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b Did the organization make any taxable distributions under section 4966?	4b	N/A
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A
d Enter the total number of donor advised funds owned at the end of the tax year ▶	N/A	
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶	N/A	
f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶	0.	
g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year ▶	0.	

Schedule A (Form 990 or 990-EZ) 2007

AMERICAN CIVIL LIBERTIES UNION

Schedule A (Form 990 or 990-EZ) 2007 **FOUNDATION, INC.**

13-6213516 Page **3**

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					▶

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2007

AMERICAN CIVIL LIBERTIES UNION

Schedule A (Form 990 or 990-EZ) 2007 FOUNDATION, INC.

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Part IV-A**Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	64626566.	48597852.	49625523.	43159899.	206009840.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,067,117.	2,360,179.	1,680,961.	1,693,010.	7,801,267.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	9,457,338.	7,060,997.	6,738,213.	4,548,676.	27,805,224.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	76151021.	58019028.	58044697.	49401585.	241616331.
24 Line 23 minus line 17	74083904.	55658849.	56363736.	47708575.	233815064.
25 Enter 1% of line 23	761,510.	580,190.	580,447.	494,016.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 4,676,301.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 91507884.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 233815064.
d Add: Amounts from column (e) for lines: 18 27,805,224. 19 22 91,507,884.					26d 119313108.
e Public support (line 26c minus line 26d total)					26e 114501956.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 48.9712%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2006) (2005) (2004) (2003)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

723131 12-27-07

NONE

13

Schedule A (Form 990 or 990-EZ) 2007

16231014 701201 0114503200

2007.06030 AMERICAN CIVIL LIBERTIES UN 01145011

AMERICAN CIVIL LIBERTIES UNION

Schedule A (Form 990 or 990-EZ) 2007 **FOUNDATION, INC.**

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Part V Private School Questionnaire (See page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2007

AMERICAN CIVIL LIBERTIES UNION

Schedule A (Form 990 or 990-EZ) 2007 FOUNDATION, INC.

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Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☒ **a** if the organization belongs to an affiliated group.Check ☐ **b** if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for all electing organizations												
		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	249,791.												
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	475,719.												
38	Total lobbying expenditures (add lines 36 and 37)	38	725,510.												
39	Other exempt purpose expenditures	39	39,985,122.												
40	Total exempt purpose expenditures (add lines 38 and 39)	40	40,710,632.												
41	Lobbying nontaxable amount. Enter the amount from the following table -														
<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</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> </table>				If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	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 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
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														
41			1,000,000.												
42	Grassroots nontaxable amount (enter 25% of line 41)	42	250,000.												
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0.												
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0.												

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**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 45 through 50 on page 13 of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
46 Lobbying ceiling amount (150% of line 45(e))					6,000,000.
47 Total lobbying expenditures	725,510.	838,223.	855,308.	997,225.	3,416,266.
48 Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
49 Grassroots ceiling amount (150% of line 48(e))					1,500,000.
50 Grassroots lobbying expenditures	249,791.	62,970.	240,625.	229,484.	782,870.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
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 Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

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12-27-07

Schedule A (Form 990 or 990-EZ) 2007

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)	X	
b(iv)		X
b(v)		X
b(vi)		X
c	X	

51a(i)	X
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a(ii)		X
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b(i)	X
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b(ii)		X
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b(iii)	X	
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b(iv)		X
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$b(v)$		X
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b(vi)	X
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c	X	
---	---	--

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52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☒ Yes ☐ No

☒ Yes ☐ No

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12-27-07

PORT
FORM 990 PAGE 2

FORM 990 PAGE 2

(D) - Asset disposed
 179 Section 179
 Bonus
 Commercial Revitalization Deduction
 CO Zone

FORM 990	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME	
RENTAL REAL ESTATE	1	43,639.	
RENTAL REAL ESTATE	2	65,701.	
TOTAL TO FORM 990, PART I, LINE 6A		109,340.	

FORM 990	RENTAL EXPENSES	STATEMENT	2
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
INTEREST EXPENSE		10,580.	
DEPRECIATION		10,188.	
OTHER EXPENSES		24,416.	
- SUBTOTAL -	1		45,184.
INTEREST EXPENSE		15,929.	
DEPRECIATION		15,338.	
OTHER EXPENSES		36,759.	
- SUBTOTAL -	2		68,026.
TOTAL TO FORM 990, PART I, LINE 6B			113,210.

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	3
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
MARKETABLE SECURITIES	45,106,833.	38,512,244.	0.	6,594,589.	
TO FORM 990, PART I, LINE 8	45,106,833.	38,512,244.	0.	6,594,589.	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
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DESCRIPTION	AMOUNT
CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-3,217,803.
UNREALIZED GAIN/(LOSS)	-21,436,547.
MINIMUM PENSION LIABILITY ADJUSTMENT	-2,549,713.
RENTAL INCOME	3,870.
TOTAL TO FORM 990, PART I, LINE 20	-27,200,193.

FORM 990	CASH GRANTS AND ALLOCATIONS TO OTHERS	STATEMENT	5
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CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	AMOUNT
AMERICAN CIVIL LIBERTIS UNION FOUNDATION AFFILIATES	75,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22B	75,000.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	6
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EXPLANATION

PRESERVE AND PROMOTE CIVIL RIGHTS AND LIBERTIES AS GUARANTEED BY THE UNITED STATES CONSTITUTION.

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	7
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
TELEPHONE EQUIPMENT	710,159.	633,651.	76,508.
OFFICE EQUIPMENT	3,113,163.	2,872,593.	240,570.
LAND & BUILDING	43,071,138.	8,061,808.	35,009,330.
TOTAL TO FORM 990, PART IV, LN 57	46,894,460.	11,568,052.	35,326,408.

FORM 990	OTHER ASSETS	STATEMENT	8
DESCRIPTION	BEGINNING OF YEAR	END OF YEAR	
DEFERRED MORTGAGE COST	549,012.	680,735.	
OTHER BENEFICIAL INTERESTS AND TRUSTS	354,318.	562,070.	
DUE FROM AFFILIATES	1,670,311.	2,683,104.	
ASSETS LIMITED OR RESTRICTED AS TO USE	1,238,480.	1,238,480.	
TOTAL TO FORM 990, PART IV, LINE 58	3,812,121.	5,164,389.	

FORM 990	MORTGAGES PAYABLE	STATEMENT	9
DESCRIPTION	BALANCE DUE		
PRINCIPAL COMMERCIAL FUNDING LLC	4,098,589.		
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	4,098,589.		

FORM 990	OTHER NOTES AND LOANS PAYABLE	STATEMENT 10
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LENDER'S NAME	TERMS OF REPAYMENT
---------------	--------------------

NEW YORK CITY INDUSTRIAL DEVELOPMENT AGENCY CIVIC FACILITY REVENUE	VARIABLE
--	----------

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
06/01/97	06/01/12	20,000,000.	10.00%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
-------------------------------	-----------------

BONDS AND LETTER OF CREDIT	ACQUISITION, RENOVATION AND IMPROVEMENTS
----------------------------	---

RELATIONSHIP OF LENDER

LENDER

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
IRREVOCABLE LETTER OF CREDIT	0.	19,100,000.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B	19,100,000.
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FORM 990	OTHER LIABILITIES	STATEMENT 11
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DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
SPLIT INTEREST LIABILITY	10,703,279.	12,406,455.
DUE TO ACLU	5,109,986.	7,027,798.
TRUST FOR THE BILL OF RIGHTS	17,302,301.	19,109,737.
ACCRUED PENSION LIABILITY	1,125,354.	3,675,067.
DUE TO AFFILIATES	2,049,544.	2,518,559.
TOTAL TO FORM 990, PART IV, LINE 65	36,290,464.	44,737,616.

FORM 990	OTHER SECURITIES	STATEMENT 12
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SECURITY DESCRIPTION	COST/FMV	OTHER SECURITIES
CORPORATE AND GOVERNMENTMENT BONDS	FMV	5,125,030.
US TREASURY NOTES	FMV	6,743,311.
MUTUAL FUNDS	FMV	212,518,412.
AGENCY BONDS	FMV	20,286,649.
TO FORM 990, LINE 54B, COL B		244,673,402.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT 13
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DESCRIPTION	AMOUNT
CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-3,217,803.
MINIMUM PENSION LIABILITY ADJUSTMENT	-2,549,713.
RENTAL INCOME	3,870.
TOTAL TO FORM 990, PART IV-A	-5,763,646.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 14
TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
M. CALIEN LEWIS 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.
MARY ELLEN GALE 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004	DIRECTOR 0.00	0.	0. 0.
MICHAEL PHENEGER 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.
NADINE STROSSEN 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.
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.
ROSLYN LITMAN 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.

AMERICAN CIVIL LIBERTIES UNION FOUNDATIO

13-6213516

AUNDRE M. HERRON	DIRECTOR			
125 BROAD STREET 18TH FLOOR	0.00	0.	0.	0.
NEW YORK, NY 10004				
ANTHONY ROMERO	CHIEF EXECUTIVE OFFICER			
125 BROAD STREET 18TH FLOOR	35.00	0.	0.	0.
NEW YORK, NY 10004				
ALMA MONTCLAIR	ASSISTANT SECRETARY TREASURER			
125 BROAD STREET 18TH FLOOR	35.00	0.	0.	0.
NEW YORK, NY 10004				
DOROTHY M. EHRLICH	DEPUTY EXECUTIVE DIRECTOR			
125 BROAD STREET 18TH FLOOR	35.00	0.	0.	0.
NEW YORK, NY 10004				
TOTALS INCLUDED ON FORM 990, PART V-A		0.	0.	0.

FORM 990

PART V-A OFFICER COMPENSATION FROM
RELATED ORGANIZATIONS

STATEMENT 15

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
ANTHONY ROMERO	345,000.	23,138.	0.
NAME OF RELATED ORGANIZATION		EMPLOYER ID NUMBER	
AMERICAN CIVIL LIBERTIES UNION, INC		13-3871360	
RELATIONSHIP BETWEEN ORGANIZATIONS			
RELATED ORGANIZATION			
COMPENSATION DESCRIPTION			
EXECUTIVE DIRECTOR			

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
ALMA MONTCLAIR	237,974.	22,314.	0.
NAME OF RELATED ORGANIZATION		EMPLOYER ID NUMBER	
AMERICAN CIVIL LIBERTIES UNION, INC		13-3871360	
RELATIONSHIP BETWEEN ORGANIZATIONS			
RELATED ORGANIZATION			
COMPENSATION DESCRIPTION			
DIRECTOR OF ADMIN/FINANCE			

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
DOROTHY M. EHRLICH	270,000.	56,374.	0.
NAME OF RELATED ORGANIZATION		EMPLOYER ID NUMBER	
AMERICAN CIVIL LIBERTIES UNION, INC		13-3871360	
RELATIONSHIP BETWEEN ORGANIZATIONS			
RELATED ORGANIZATION			
COMPENSATION DESCRIPTION			
DEPUTY EXECUTIVE DIRECTOR			

FORM 990	LIST OF STATES RECEIVING COPY OF RETURN PART VI, LINE 90	STATEMENT 16
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STATES

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

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT 17
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	COURT AWARDED LEGAL FEES WHICH CAN ONLY BE EXPENDED TO FINANCE THE COST OF OTHER LITIGATION CASES - THE BASIS FOR THE LEGAL PROGRAM.
93C	INCOME FROM EDUCATIONAL MATERIALS PERTAINING TO CIVIL LIBERTIES AND CONSTITUTIONAL RIGHTS AN INTEGRAL FUNCTION OF THE EDUCATION PROGRAM

SCHEDULE A	EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS	STATEMENT	18
	PART III, LINE 3A		

SCHOLARSHIP INFORMATION

CRITERIA: ENTERING AN ACCREDITED COLLEGE OR UNIVERSITY; DEMONSTRATED COMMITMENT TO CIVIL LIBERTIES; CUMULATIVE GPA OF A 3.0; NEED FINANCIAL ASSISTANCE.

PROCESS: WRITE A PERSONAL ESSAY; PROVIDE TWO (2) RECOMMENDATIONS; PROVIDE A WRITTEN STATEMENT OF SUPPORT FROM AFFILIATE; SELECTED BY PANEL OF JUDGES BASED ON CONTRIBUTIONS TO CIVIL LIBERTIES; IMPACT OF CONTRIBUTIONS, ACADEMIC EXCELLENCE; AND FINANCIAL NEED.

SCHEDULE A	INVOLVEMENT WITH NONCHARITABLE ORGANIZATIONS	STATEMENT 19
	PART VII, LINE 51, COLUMN (D)	

NAME OF NONCHARITABLE EXEMPT ORGANIZATION

NYCLU, INC.

DESCRIPTION OF TRANSFERS, TRANSACTIONS, AND SHARING ARRANGEMENTS

SHARING OF OFFICE SPACE

NAME OF NONCHARITABLE EXEMPT ORGANIZATION

ACLU, INC.

DESCRIPTION OF TRANSFERS, TRANSACTIONS, AND SHARING ARRANGEMENTS

SHARING OF OFFICE SPACE.

NAME OF NONCHARITABLE EXEMPT ORGANIZATION

ACLU, INC.

DESCRIPTION OF TRANSFERS, TRANSACTIONS, AND SHARING ARRANGEMENTS

ACLU SHARES CERTAIN EQUIPMENT AND PAID EMPLOYEES BENEFITS. EACH COMPANY
PAYS ITS OWN PORTION OF THESE EXPENSES.

SCHEDULE A	AFFILIATION WITH TAX-EXEMPT ORGANIZATIONS	STATEMENT	20
	PART VII, LINE 52, COLUMN (C)		

NAME OF AFFILIATED OR RELATED ORGANIZATION

ACLU, INC.

DESCRIPTION OF RELATIONSHIP WITH AFFILIATED OR RELATED ORGANIZATION

SHARING OF CERTAIN EXPENSES PREDOMINATLY SALARIES AND EMPLOYEE BENEFITS.

**IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue ServiceFor calendar year 2007, or fiscal year beginning APR 1, 2007, and ending MAR 31, 2008**2007**▶ **Do not send to the IRS. Keep for your records.**▶ **See instructions.**

Return ID (20-digit number) ▶

N/A

Name of exempt organization **AMERICAN CIVIL LIBERTIES UNION
FOUNDATION, INC.**Employer identification number
13-6213516Name and title of officer
**ALMA MONTCLAIR
ASSISTANT SECRETARY TREASURER****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount from the return if any. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return for which you are filing this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b <u>96049110</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax Based on Investment Income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2007 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize J.H. COHN LLP ERO firm name to enter my PIN 11111 do not enter all zeros as my signature on the organization's tax year 2007 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2007 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1349622222

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2007 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So