

990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2017

Department of the Treasury

▶ Do not enter social security numbers on this form as it may be made public. ► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public

OMB No. 1545-0047

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	For th	e 2017 calend	dar year, or tax year begi)1 , 2017, and e		03-	
В	Check i	f applicable:	C Name of organization Ame:	rican Civil Lib	erties Unior	of Massachu	setts	— □	Employer identification no.
∐ .	Address	change	Doing business as						04-1180450
Щ	Name c	hange	Number and street (or P.O. b	ox if mail is not delivered to st	reet address)		Room/suite	E	Telephone number
Ш	nitial re	turn	211 Congress S	treet			301		(617)482-3170
	Final re	turn/terminated	City or town, state or province	e, country, and ZIP or foreign	postal code			G	Gross receipts
	Amende	ed return	Boston, MA 021	10					\$ 2,909,092
	Applicat	ion pending	F Name and address of princip	al officer:			H(a) Is this a group	return for	subordinates? Yes X No
							H(b) Are all subo	rdinates	included? Yes No
ī .	Tax-exe	mpt status:	501(c)(3) X 501(c) (4) ◀ (insert no.)	4947(a)(1) or	527	If "No," a	attach a	list. (see instructions)
J	Nebsite	e: ► N/A					H(c) Group exe	mption r	number
ĸ	Form of	organization: X	Corporation Trust As	sociation Other		L Year of formation: 1	.973 M State	of legal	domicile: MA
Pa	rt I	Summai	ry		<u>.</u>		•		
	1	Briefly desci	ribe the organization's mis	sion or most significant	activities: ACL	J of MA was	established	to	defend freedoms
Φ		guarante	ed in the constit	ution and bill	of rights t	hrough publi	c education	and	l legislation.
ŝ									
Ĕ									
Governance	2	Check this b	oox 🕨 🗌 if the organizatio	n discontinued its oper	ations or disposed	of more than 25%	of its net assets.		
	3	Number of v	oting members of the government	erning body (Part VI, Iir	ne 1a) • • • • •			3	28
es	4	Number of in	ndependent voting membe	rs of the governing boo	dy (Part VI, line 1b)			4	28
Activities &	5	Total number	er of individuals employed i	n calendar year 2017 (Part V, line 2a)			5	0
Ę	6	Total number	er of volunteers (estimate it	necessary)				6	
⋖	78	a Total unrelat	ted business revenue from	Part VIII, column (C),	line 12			7a	0
	ŀ	Net unrelate	ed business taxable income	e from Form 990-T, line	34			7b	0
						L	Prior Year		Current Year
	8	Contribution	s and grants (Part VIII, line	e 1h)			592	,869	367,328
ine	9	Program se	rvice revenue (Part VIII, lin	1,269	,745	2,486,098			
Revenue	10	Investment i	income (Part VIII, column (A), lines 3, 4, and 7d)			20	,328	55,666
Re	11	Other reven	ue (Part VIII, column (A), I	nes 5, 6d, 8c, 9c, 10c,	and 11e)				0
	12	Total revenu	ie - add lines 8 through 11	(must equal Part VIII, o	column (A), line 12)		1,882	,942	2,909,092
	13	Grants and	similar amounts paid (Part	IX, column (A), lines 1	-3)				0
	14	Benefits pai	d to or for members (Part I	X, column (A), line 4)		[0
"	15	Salaries, oth	ner compensation, employe	244	,494	355,364			
Expenses	16	a Professiona	I fundraising fees (Part IX,	column (A), line 11e)		[0
ben		Total fundra	ising expenses (Part IX, co	olumn (D), line 25) 🕨		0			
Ξ	17	Other exper	ses (Part IX, column (A), I	ines 11a-11d, 11f-24e)			165	,014	370,913
	18	Total expens	ses. Add lines 13-17 (mus	t equal Part IX, column	(A), line 25) • •	[409	,508	726,277
	19	Revenue les	ss expenses. Subtract line	18 from line 12 • • •			1,473	,434	2,182,815
5	g						Beginning of Curren	Year	End of Year
sets	20	Total assets	(Part X, line 16)				2,544	,527	4,879,001
Net Assets or	21	Total liabilitie	es (Part X, line 26)				235	,913	192,541
			or fund balances. Subtract	line 21 from line 20			2,308	,614	4,686,460
Pa	rt II	Signatu	ıre Block						
			eclare that I have examined this re- eclaration of preparer (other than o				knowledge and belief,	it is	
		T.				, <u>-</u>			
e:~	n		l Rose						
Sig		ı.	re of officer		Date				
Hei	е		l Rose, Executive	Director					
		Type or	print name and title	T		1-			
		Print/Type pr	eparer's name	Preparer's signature		Date	Check X	if P	TIN
Pai			a Gilroy	Melissa Gilroy	,	11-05-2018	self-employe	ed	P01069703
	pare		Melissa	Gilroy CPA			Firm's EIN		
Use	e On	Firm's addres	ss > 80 Gree	nacre Rd			Phone no.		
			Westwoo	d MA 02090			78	31-69	96-4019
May	the IF	RS discuss this	return with the preparer s	hown above? (see inst	ructions)				· · · 🗌 Yes 🐰 No

Part IV

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A · · · · · · · · · · · · · · · · · ·	1		Χ
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			
	Part III · · · · · · · · · · · · · · · · ·	5	Х	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I · · · · · · · · · · · · · · · · · ·	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Χ
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		Χ
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted			
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	44-	3.7	
		11a	Х	
D	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11h		v
•	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more	11b		X
С	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d		110		21
u	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	110	21	
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			- 21
	Schedule D. Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		Χ

04-1180450

7) American Civil Liberties Union of Massachusetts
Checklist of Required Schedules (continued) Part IV

			Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23	Χ	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any			
	current or former officers, directors, trustees, key employees, highest compensated employees, or			
	disqualified persons? If "Yes," complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N,</i>			
•	Part	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
-	complete Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
٠.	or IV, and Part V, line 1 · · · · · · · · · · · · · · · · · ·	34	х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	-21	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	- Ju		
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	335		
50	related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	30		
31	and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R,</i>			
	Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and	31		Λ
30	· · · · · · · · · · · · · · · · · · ·	38	Х	
	19? Note. All Form 990 filers are required to complete Schedule O.	30	Λ	

17) American Civil Liberties Union of Massachusetts
Statements Regarding Other IRS Filings and Tax Compliance Part V

	Check if Schedule O contains a response or note to any line in this Part V			П
	Shoot in Concading a social and a sopposition of the control of any line in the control of the c		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		100	110
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	Х	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		X
b	If "Yes," enter the name of the foreign country:			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible? • • • • • • • • • • • • • • • • • • •	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282? • • • • • • • • • • • • • • • • • • •	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year · · · · · · · · · · · · · · · · · · ·			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	_		
•	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	0-		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b 10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 a	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12			
a b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
-	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Part VI

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

Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	Χ	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			37
Sac	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
56 6	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		.,	
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	No
b	Did the organization have local chapters, branches, or affiliates?	IVa	21	
b	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Х	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	Πα	21	
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	Х	
ц b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
	tion C. Disclosure			
17 40	List the states with which a copy of this Form 990 is required to be filed Massachusetts Continue C404 required on a copy of this Form 940 is required to be filed Massachusetts			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)			
	available for public inspection. Indicate how you made these available. Check all that apply.			
10	Own website			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and			
20	financial statements available to the public during the tax year. State the name address and telephone number of the person who possesses the organization's books and records:			
20	State the name, address, and telephone number of the person who possesses the organization's books and records:			

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

🛚 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Form the control of t		(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization				
	below dotted line)	Individual trustee or director	Institutional trustee	317	Key employee	Highest compensated employee	er	, , ,		and related organizations
(1) Kevin Prussia	1.00	Х		х				0	0	0
President (2) JB Kittredge	1.00	Λ.						0	0	<u> </u>
(2) JB Kittredge Vice President		Х		Х				0	0	0
(3) Charmane Higgins	1.00									
Clerk	=	Х		Х				0	0	0
(4) Maria Manning	1.00									
Treasurer		Х		Х				0	0	0
(5) Iphigenia Demetriades	1.00									
Board Member		Х						0	0	0
(6) David Bowman	1.00									
Board Member		Χ						0	0	0
(7) Shannon Al-Wakeel	1.00									
Board Member		Χ						0	0	0
(8) Martin Murphy	1.00									
Board Member		X						0	0	0
(9) Jack_Cushman	1.00									
Board Member		Х						0	0	0
(10)Aziza Ahmed	1.00_	37						_	_	_
Board Member		Х						0	0	0
(11)Lael_Elizabeth_Hiam_Chester Board Member	1.00_	Х						0	0	0
(12)Martin Fantozzi	1.00									
Board Member		Х						0	0	0
(13)April Evans	1.00									
Board Member		Х						0	0	0
(14)Robert E Proctor	1.00									
Board Member		Х						0	0	0

or	m (aai	n /	20	۱1	7

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

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

Check this box if fletther the organization flor any relate	T organizatio	I	pone			y ouric	3116 0	mioci, director, or t	1 45100.	
		(C)								
(A)	(B)	Position (do not check more than one				(D)	(E)	(F)		
Name and Title	Average	,				s both a		Reportable	Reportable	Estimated
	hours per	offic	er and	d a dii	rector	r/trustee)	compensation	compensation from	amount of
	week (list any hours for							from the	related organizations	other compensation
	related	Individual trustee or director	Ins	윷	Ke	em Hig	Fo	organization	(W-2/1099-MISC)	from the
	organizations	ividu	Institutional trustee	Officer	Key employee	ploy	Former	(W-2/1099-MISC)		organization
	below dotted line)	tor	onal		lploy	t cor				and related organizations
		uste	trus		/ee	nper				organization o
		ō	tee			Highest compensated employee				
						ed				
(1) Adam Kessel	1.00									
Board Member		Х						0	0	0
(2) John Regier	1.00_									
Board Member		Χ						0	0	0
(3) Michael Tumposky	1.00									
Board Member		Х						0	0	0
(4) Annmarie Levins	1.00									
Board Member		Х						0	0	0
(5) Marianne Smith	1.00									
Board Member		Х						0	0	0
(6) Kim McLaurin	1.00									
Board Member		Х						0	0	0
(7) Charu Verma	1.00									
Board Member		Х						0	0	0
(8) Leslie Shapiro	1.00									
Board Member		Х						0	0	0
(9) Daryl Wiesen	1.00									
Board Member		Х						0	0	0
(10)Harmony Wu	1.00									
Board Member		Х						0	0	0
(11)Robert M Thomas Jr.	1.00									
Board Member		Х						0	0	0
(12)Susan Yanow	1.00									
Board member		Х						0	0	0
(13)Ellen Fisher	1.00									
Board member		Х						0	0	0
(14)Antonio Massa Viana	1.00									
Board member		Х						0	0	0

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Part VII Section A. Officers, Directors, Trustees,	Key Employ	ees, a	nd F	High	est (Comp	ensa	ated Employees (continued)			
	(C)											
(A)	(B)	(do n	ot obe	Pos		an one		(D)	(E)		(F)	
Name and title	Average	,				both an		Reportable	Reportable	E	stimated	í
	hours per					trustee)		compensation	compensation from	ar	nount of	f
	week (list any hours for	or In	lns	Q	ž	en ∓	FC	from the	related organizations	com	other pensati	on
	related	divid dire	stitu	Officer	Key employee	ghea	Former	organization	(W-2/1099-MISC)		rom the	
	organizations	ual t ctor	iona	,	nplo	st co yee		(W-2/1099-MISC)		,	ganizatio Id relate	
	below dotted line)	Individual trustee or director	Institutional trustee		yee	mpe					anizatio	
		ě	stee			Highest compensated employee						
						ed						
(15)Carol_Rose	4.00											
Executive Director	36.00				Х			23,481	211,327		72,6	671
(16)Shirley Lai	4.00							23,101	211/32/		, 2 , .	,, <u> </u>
Director of Finance and Admin	36.00				Х			18,433	165,894		45,0	016
(17)25-1-1					21			10,433	105,694		45,0	710
(17)Matthew Segal	1.00				Х			4 617	100 063		37,0	042
Dir of Legal Services	39.00				Λ			4,617	180,063		3/,(143
<u>(18)</u>												
(10)												
<u>(19)</u>												
(20)												
(21)												
(22)												
<u>(23)</u>												
												
(24)												
(25)												
(25)												
1b Sub-total · · · · · · · · · · · · · · · · · · ·												
c Total from continuation sheets to Part VII, Section												
d Total (add lines 1b and 1c)								46,531	557,284	154,730		
Total number of individuals (including but not limited									337,204	_	134,	730
reportable compensation from the organization	1 10 111030 1131	cu abc	,,,,	WIIO	1000	Sivedi	11010	than \$100,000 or	0			
Toportable compensation from the organization									<u> </u>		Yes	No
3 Did the organization list any former officer, director,	or trustee k	ev emr	alove	PP (r hia	shest c	nmn	ensated			100	
employee on line 1a? If "Yes," complete Schedule	•		•			•				3		Х
4 For any individual listed on line 1a, is the sum of rep										,		
organization and related organizations greater than		•										
individual • • • • • • • • • • • • • • • • • • •				•						4	v	
										4	X	
5 Did any person listed on line 1a receive or accrue of			-			-				_		37
for services rendered to the organization? If "Yes," of Section B. Independent Contractors	complete Scr	ieauie	J TOI	r suc	n pe	erson	-			5		Х
·	. 12. 1 1				11 - 1				20 - 1			
Complete this table for your five highest compensate												
compensation from the organization. Report compe	nsation for tr	ie caie	nda	r yea	ar en	iaing v	vitn c	or within the organi	zation's tax			
year.								1 (5)			(6)	
(A) (B) Name and business address Description of services									(C) censatio	ın		
Arline Issacson, State House PO Box 24	6, Bosto	n, M	A 0	21:	33			Consultant		Comp		,000
,												
		1.4										
2 Total number of independent contractors (including received more than \$100,000 of compensation from				ııste	a ab	ove) v	vno		1			
received more than \$100,000 or compensation from	i iiio organizi	スロリロ							T			

Part VIII Statement of Revenue

		Check if Schedule O contains a response or	note to any line in th	is Part VIII • • •			
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<i>(</i> 0 , r0	1a	Federated campaigns 1a					
ants	b	Membership dues • • • • • • • • • 1b		-			
يق ق	C	Fundraising events 1c		-			
ifts, Ir A	d	Related organizations • • • • • • • 1d		-			
ia ia	e	Government grants (contributions) - 1e		-			
Sil	f	All other contributions, gifts, grants,		-			
outi Ther	'	and similar amounts not included above 1f	267 200				
Contributions, Gifts, Grants and Other Similar Amounts	~	Noncash contributions included in lines 1a-1f: \$,	-			
g g	g h	Total. Add lines 1a-1f	-	267 220			
	- 11	Total. Add lines 1a-11		367,328			
e	20	Article Control of the Control of th	Business Code	0 405 000	0 405 000		
Program Service Revenue		Membership income	900099	2,486,098	2,486,098		
e Re	b						
Z Š	C						
Se	d						
Jraπ	е						
Prog		All other program service revenue • • • • •					
	g	Total. Add lines 2a-2f		2,486,098			
	3	Investment income (including dividends, interest					
	_	and other similar amounts)		55,666			55,666
	4	Income from investment of tax-exempt bond pro					
	5	Royalties					
		(i) Real	(ii) Personal	-			
		Gross rents · · · · · ·		-			
		Less: rental expenses • • • •		-			
		Rental income or (loss) • • •					
	d	Net rental income or (loss)	· · · · · · · · · · · · · · · · · · ·				
	7a	Gross amount from sales of assets other than inventory (i) Securities	(ii) Other	-			
	b	Less: cost or other basis		-			
	С	and sales expenses Gain or (loss)		-			
		Net gain or (loss)					
enne		Gross income from fundraising					
Š		events (not including \$					
Other Rev		of contributions reported on line 1c).					
<u>e</u>		See Part IV, line 18 · · · · · · · a		_			
δ		Less: direct expenses b					
		Net income or (loss) from fundraising events	· <u></u>				
	9a	Gross income from gaming activities.					
		See Part IV, line 19 · · · · · · · a					
	b	Less: direct expenses b					
	С	Net income or (loss) from gaming activities •	. <u> </u>				
	10a	Gross sales of inventory, less returns and allowances					
	b	Less: cost of goods sold b		-			
		Net income or (loss) from sales of inventory					
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	С						
		All other revenue					
		Total. Add lines 11a-11d					
		Total revenue. See instructions		2,909,092	2,486,098	0	55,666

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

	Crieck if Scriedule O contains a response of note to	·		(0)	
	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
<u> </u>	0b, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
_	and domestic governments. See Part IV, line 21	-			
2	Grants and other assistance to domestic				
•	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
_	trustees, and key employees	23,481	17,611	5,870	
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	247.000	202 221	20 ==0	
7	Other salaries and wages	247,889	208,331	39,558	
8	Pension plan accruals and contributions (include				
_	section 401(k) and 403(b) employer contributions)	15,510	11,021	4,489	
9	Other employee benefits	48,809	38,861	9,948	
10	Payroll taxes	19,675	16,357	3,318	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
C	Accounting	8,698	100 000	8,698	
d	Lobbying	120,000	120,000		
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column	20.00	0.5 0.40	0 =44	
40	(A) amount, list line 11g expenses on Schedule O.)	30,062	26,348	3,714	
12	Advertising and promotion		10.100	=	
13	Office expenses	13,701	13,138	563	
14	Information technology	5,284	4,227	1,057	
15	Royalties	25.464	20.002	6 481	
16 47	Travel	27,464	20,993	6,471	
17	F	8,229	3,237	4,992	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
40	· ·				
19	Conferences, conventions, and meetings				
20 21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1 700	1 200	202	
23	Insurance	1,789	1,396	393	
23 24	Other expenses. Itemize expenses not covered	943	735	208	
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)				
a		E 294	E 100	0.4	
a b	Books and subscriptions Printing	5,284	5,190	94	
		17,483	17,478	2 800	
c d	Dues and fees	56,585	53,785	2,800	
e	Focus groups All other expenses	59,125	59,125	2 (01	
25	Total functional expenses. Add lines 1 through 24e •	16,266	13,585	2,681	^
23 26	Joint costs. Complete this line only if the	726,277	631,418	94,859	0
	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here If following SOP 98-2 (ASC 958-720) If following SOP 98-2 (ASC 958-720) If following SO				
	TOTOWING OUT SUFETINGO SOUTTENT		ı		

Part X **Balance Sheet**

		Check if Schedule O contains a response or note to any line in this Part X • • • • •			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	217,926	1	712,334
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors,			
		trustees, key employees, and highest compensated employees.			
		Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section			
		4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and			
		sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary			
		organizations (see instructions). Complete Part II of Schedule L		6	
'n	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges	11,745	9	26,604
	10a	Land, buildings, and equipment: cost or			
		other basis. Complete Part VI of Schedule D 10a 15,866			
	b	Less: accumulated depreciation · · · · · · · · · 10b 3,759	1,771	10c	12,107
	11	Investments - publicly traded securities	1,633,876	11	3,734,572
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	679,209	15	393,384
	16	Total assets. Add lines 1 through 15 (must equal line 34)	2,544,527	16	4,879,001
	17	Accounts payable and accrued expenses	27,714	17	59,697
	18	Grants payable		18	
	19	Deferred revenue	100,000	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ies	22	Loans and other payables to current and former officers, directors,			
oilit		trustees, key employees, highest compensated employees, and			
Liabilities		disqualified persons. Complete Part II of Schedule L		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	108,199	25	132,844
	26	Total liabilities. Add lines 17 through 25	235,913	26	192,541
S		Organizations that follow SFAS 117 (ASC 958), check here included lines 27 through 30, and lines 32 and 34			
Ce	07	complete lines 27 through 29, and lines 33 and 34.	0.067.040	07	4 600 054
alar	27	Unrestricted net assets	2,267,940	27	4,622,354
B	28	Permanently restricted net assets	40,674	28 29	64,106
nu	29			29	
r F		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.			
Net Assets or Fund Balances	20	Capital stock or trust principal, or current funds		30	
sse	30 31	Paid-in or capital surplus, or land, building, or equipment fund		31	
it A	32	Retained earnings, endowment, accumulated income, or other funds		32	
Ne	33	Total net assets or fund balances	2,308,614	33	A 696 A60
	34	Total liabilities and net assets/fund balances	2,308,614	34	4,686,460 4,879,001

Pai	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					<u>. 🗆</u>
1	Total revenue (must equal Part VIII, column (A), line 12)	1		2,9	09,0	92
2	Total expenses (must equal Part IX, column (A), line 25)	2		7	26,2	277
3	Revenue less expenses. Subtract line 2 from line 1	3		2,1	82,8	315
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		2,3	08,6	14
5	Net unrealized gains (losses) on investments	5		1	95,0	31
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9				0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	33, column (B))	10		4,6	86,4	160
Pai	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					. 🗌
					Yes	No
1	Accounting method used to prepare the Form 990: Cash Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in					
	Schedule O.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		[2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or					
	reviewed on a separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		[2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a					
	separate basis, consolidated basis, or both:					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight					
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		[2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain in					
	Schedule O.					
3а	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in					
	the Single Audit Act and OMB Circular A-133?		[3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the					
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3b		
EΑ			-	Form	990 (2	2017)

Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

OMB No. 1545-0047

2017

Employer identification number

American Civil Liberties Union of Massachusetts 04-1180450 Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 501(c)(4) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

SCHEDULE C

(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

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

► Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

OMB No. 1545-0047

Internal Revenue Service

Complete if the organization is described below. Department of the Treasury ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

•	Section 501(c)(4), (5), or (6) organizations	s: Complete Part III.			
Nam	e of organization			Employer	identification number
An	merican Civil Liberties Unic	on of Massachuset		04-118	
Pa	rt I-A Complete if the organ	ization is exempt under secti	ion 501(c) or i	s a section 527 orga	anization.
1	Provide a description of the organization'	s direct and indirect political campaign a	ctivities in Part IV.	(see instructions for	
	definition of "political campaign activities"	")			
2	Political campaign activity expenditures (see instructions)		> \$	
3	Volunteer hours for political campaign ac	,			
Pa	rt I-B Complete if the organ	ization is exempt under secti	ion 501(c)(3).		
1	Enter the amount of any excise tax incurr	red by the organization under section 49	55	> \$	
2	Enter the amount of any excise tax incurr	red by organization managers under sec	tion 4955 • • •	▶ \$	
3	If the organization incurred a section 495	5 tax, did it file Form 4720 for this year?			· Yes No
4a	Was a correction made?				· Yes No
b	If "Yes," describe in Part IV.				
Pa	rt I-C Complete if the organ	ization is exempt under secti	on 501(c), exc	cept section 501(c)(3).
1	Enter the amount directly expended by the	0 0	•		
	activities			▶ \$	
2	Enter the amount of the filing organization	· ·			
	527 exempt function activities • • • • •			· · · · · · · · • *	
3	Total exempt function expenditures. Add		•		
	line 17b • • • • • • • • • • • • • • • • • • •			· · · · · · · · · · · · · · · · · · ·	
4	Did the filing organization file Form 1120-				
5	Enter the names, addresses and employe				
	organization made payments. For each of	•	0 0		
	the amount of political contributions recei	• • • • • • • • • • • • • • • • • • • •	•		
	as a separate segregated fund or a politic	cal action committee (PAC). If additional	space is needed,	provide information in Part	IV.
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Sche	edule C (Form 990 or 990-EZ) 2017 American Civi	l Liberties	Union of Mass	achusetts	04-1180	450 Page 2
_	art II-A Complete if the organizatio	n is exempt ui	nder section 50	1(c)(3) and filed	l Form 5768 (ele	ction under
	section 501(h)).					
١	Check ▶ ☐ if the filing organization belongs to	an affiliated group	(and list in Part IV ea	ach affiliated group me	ember's name,	
	address, EIN, expenses, and share	e of excess lobbyin	g expenditures).			
3	Check if the filing organization checked be	ox A and "limited co	ntrol" provisions app	oly.		
	Limits on Lobb	ying Expenditure	s		(a) Filing	(b) Affiliated
	(The term "expenditures" m	neans amounts pa	id or incurred.)		organization's totals	group totals
1a	Total lobbying expenditures to influence public op	oinion (grass roots l	obbying)			
b	Total lobbying expenditures to influence a legislat	tive body (direct lob	bying)			
С	Total lobbying expenditures (add lines 1a and 1b))				
d	Other exempt purpose expenditures					
е	Total exempt purpose expenditures (add lines 1c	and 1d)				
f	Lobbying nontaxable amount. Enter the amount f	rom the following ta	able in both			
	columns.					
	If the amount on line 1e, column (a) or (b) is:	The lobbying	nontaxable amoun	nt is:		
	Not over \$500,000	20% of the am	ount on line 1e.			
	Over \$500,000 but not over \$1,000,000	\$100,000 plus	15% of the excess of	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 ov	ver \$1,500,000.		
	Over \$17,000,000	\$1,000,000.				
g	Grassroots nontaxable amount (enter 25% of line	e 1f)				
h	Subtract line 1g from line 1a. If zero or less, ente	r -0-				
i	Subtract line 1f from line 1c. If zero or less, enter	-0-				
j	If there is an amount other than zero on either lin	e 1h or line 1i, did t	he organization file F	orm 4720		
	reporting section 4911 tax for this year?					Yes No
	(Some organizations that made a se See	ection 501(h) ele		· ·		ns below.
	Lobby	ring Expenditures	During 4-Year Aver	aging Period		
	Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a	Lobbying nontaxable amount					
b	Lobbying ceiling amount (150% of line 2a, column (e))					
С	Total lobbying expenditures					

e Grassroots ceiling amount
(150% of line 2d, column (e))

f Grassroots lobbying expenditures

Schedule C (Form 990 or 990-EZ) 2017

d Grassroots nontaxable amount

EEA

Schedule C (Form 990 or 990-EZ) 2017 American Civil Liberties Union of Massachusetts 04-1180450

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

		· t	a)	(b)
For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.				
aesa	ription of the lobbying activity.	Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local			
	legislation, including any attempt to influence public opinion on a legislative matter or			
	referendum, through the use of:			
а	Volunteers? · · · · · · · · · · · · · · · · · · ·			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
С	Media advertisements?			
d	Mailings to members, legislators, or the public?			
е	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 similar means?			
	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
۲ C	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
Pa	rt III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)	1/5)	or se	ection
ı a	501(c)(6).	,,(5),	01 30	Cotion
				Yes No
1	Were substantially all (90% or more) dues received nondeductible by members?			1 X
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?			2 X
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?			3 X
Pa	rt III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)	;)(5),	or se	
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," C			
	answered "Yes."			
1	Dues, assessments and similar amounts from members		1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of			
	political expenses for which the section 527(f) tax was paid).			
а	Current year		2a	
b	Carryover from last year		2b	
С	Total · · · · · · · · · · · · · · · · · · ·		2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues • • • • • • • • • • • • • • • • • • •		3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the			
	excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying			
	and political expenditure next year?		4	
5	Taxable amount of lobbying and political expenditures (see instructions)		5	
	rt IV Supplemental Information			
	ide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, li	nes 1	and	
2 (se	e instructions); and Part II-B, line 1. Also, complete this part for any additional information.			

SCHEDULE D (Form 990)

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

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

2017

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

American Civil Liberties Union of Massachusetts 04-1180450 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts 1 2 Aggregate value of contributions to (during year) 3 Aggregate value of grants from (during year) Did the organization inform all donors and donor advisors in writing that the assets held in donor advised 5 funds are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year Total number of conservation easements Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 🕨 Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 7 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) 8 and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and 9 balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 8. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: Assets included in Form 990, Part X

	ule D (Form 990) 2017 American Civil						Otl	04-118		-	Page 2
	t III Organizations Maintaining C								sset	s (CON	inuea)
3	Using the organization's acquisition, accession,	and other re	ecoras	s, cneck any c	tne follow	ing that are	a significa	ant use of its			
_	collection items (check all that apply):	-1	п.								
a	Public exhibition	a	$\overline{}$	oan or excha	nge progra	ms					
b	Scholarly research	е		Other							
C	Preservation for future generations			l tl t	l 4l						
4	Provide a description of the organization's collect XIII.	ctions and e	xpıaırı	now they full	ner the org	janization s	exempt pt	irpose in Part			
5	During the year, did the organization solicit or re-	coivo donat	ione o	of art histories	l trancurac	or other ci	milar				
3	assets to be sold to raise funds rather than to be									☐ Ye	s \square No
Pai	t IV Escrow and Custodial Arrang		_	art or the orga	inization 3 (SOIICCIIOI1:					<u> </u>
	Complete if the organization an			on Form 9	90. Part	IV. line 9	or rep	orted an am	ount	on For	rm
	990, Part X, line 21.			• • • • • • • • • • • • • • • • • • • •	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	, сср				
1a	Is the organization an agent, trustee, custodian of	or other inte	rmedi	ary for contrib	outions or o	ther assets	not				
	included on Form 990, Part X?									☐ Ye	s \square No
b	If "Yes," explain the arrangement in Part XIII and	d complete t	he foll	lowing table:							
	, ,	·		Ü				Α	moun	nt	
С	Beginning balance						· · 1c				
d	Additions during the year						1d				
е							1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Form	990, Part 2	K, line	21, for escrov	w or custod	lial account	liability?			· 🗌 Ye	s No
b	If "Yes," explain the arrangement in Part XIII. Ch	eck here if	the ex	planation has	been prov	ided on Par	t XIII •				🗆
Pai	t V Endowment Funds.										
	Complete if the organization an	swered "	Yes"	on Form 9	990, Part	IV, line 1	0.				
		(a) Currer	t year	(b) Prid	or year	(c) Two year	rs back	(d) Three years bad	ck	(e) Four ye	ears back
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and										
_	losses										
d	Grants or scholarships										
е	Other expenditures for facilities and										
	programs										
f	Administrative expenses										
g	End of year balance		-1	/line 4 =	(=\)	lal a.a.					
2	Provide the estimated percentage of the current Board designated or quasi-endowment	year end b	alance	e (line 1g, coll	ımn (a)) ne	eid as:					
a	Board designated or quasi-endowment Permanent endowment %		- 70								
b	Temporarily restricted endowment	%									
С	The percentages on lines 2a, 2b, and 2c should		,								
3a	Are there endowment funds not in the possession			tion that are h	ald and ad	ministered t	for the				
Ja	organization by:	in or the org	jailiza	lion that are i	iciu ariu au	iiiiiiisterea i	ioi tiie			Г	Yes No
	•									3a(i)	165 140
	(ii) related organizations									3a(ii)	_
b	If "Yes" on 3a(ii), are the related organizations lis	sted as requ	iired o	n Schedule F	??					3b	_
4	Describe in Part XIII the intended uses of the org							· · ·	-	_ 00	
	t VI Land, Buildings, and Equipm		31,00								
	Complete if the organization an		Yes"	on Form 9	90, Part	IV, line 1	1a. See	Form 990.	Part	X, line	10.
	Description of property			other basis	(b) Cost or			ccumulated		(d) Book v	
							I .		ı		

	Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.							
	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value			
1a	Land							
b	Buildings							
С	Leasehold improvements		15,866	3,759	12,107			
d	Equipment							
е	Other							
Tota	Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B), line 10c.)							

|--|

Part VII	investments - Other Securities.	
	Complete if the organization answered "Ves" on Form 900, Part IV, line 11h, See Form 900, Part X-I	inc

Complete if the organization answer	ed "Yes" on Form 990, Pa	rt IV, line 11b. See Form 990	, Part X, line 12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market	
(1) Financial derivatives			
(2) Closely-held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
Part VIII Investments - Program Related. Complete if the organization answer	ed "Yes" on Form 990, Pa	rt IV, line 11c. See Form 990	Part X, line 13.
(a) Description of investment	(b) Book value	(c) Method of valuation	on:
(1)		Cost or end-of-year market	valut
(1)	+		
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets.			
Complete if the organization answer	ed "Yes" on Form 990, Pa	rt IV, line 11d. See Form 990	
	Description		(b) Book value
(1) Due from ACLU National			312,101
(2) Due from ACLU Foundation			81,283
(3)			
(4)			
(5)			
(6)			
<u>(7)</u> (8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15	5.)		393,384
Part X Other Liabilities.	<i>5.</i>)		393,304
Complete if the organization answer line 25.	ed "Yes" on Form 990, Pa	rt IV, line 11e or 11f. See For	m 990, Part X,
1. (a) Description of liability	(b) Book value		
(1) Federal income taxes			
(2) Deferred rent	132,844		
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	132,844		

^{2.} Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII------

04-3	1180450	Page

Pa	Reconciliation of Revenue per Audited Financial Statements with Revenue per	Retu	ırn.
_	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total revenue gains and other support per audited financial statements	I	
1	Total Formula, game, and out of support por addition married statements	1	3,110,610
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	-	
b	Donated services and use of facilities	-	
С	Recoveries of prior year grants	-	
d	Other (Describe in Part XIII.) 2d		
е	Add lines 2a through 2d · · · · · · · · · · · · · · · · · ·	2e	201,518
3	Subtract line 2e from line 1	3	2,909,092
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a	-	
b	Other (Describe in Part XIII.) • • • • • • • • • • • • • • • • • • •		
С	Add lines 4a and 4b · · · · · · · · · · · · · · · · · ·	4c	
5_	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5_	2,909,092
Pa	Reconciliation of Expenses per Audited Financial Statements With Expenses	per R	eturn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	732,764
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities 2a 6,487		
b	Prior year adjustments		
С	Other losses 2c		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d · · · · · · · · · · · · · · · · · ·	2e	6,487
3	Subtract line 2e from line 1	3	726,277
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b · · · · · · · · · 4a		
b	Other (Describe in Part XIII.) • • • • • • • • • • • • • • • • • • •		
C	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	726,277
	rt XIII Supplemental Information.		
	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part IV, lines 1b and 2b; Part V, line 4; Part IV, lines 1b and 2b; Part V, line 4; Part IV, lines 1b and 2b; Part V, lines 1b and 2b a	art X, lin	ie
2; Pa	art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.		

EEA Schedule D (Form 990) 2017

SCHEDULE J (Form 990)

Department of the Treasury

Internal Revenue Service Name of the organization

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

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

OMB No. 1545-0047

2017

Open to Public Inspection

American Civil Liberties Union of Massac
Part I Questions Regarding Compensation

Employer identification number

04-1180450

_ ~	The state of the s			
			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form			
	990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	☐ Travel for companions ☐ Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment			
	or reimbursement or provision of all of the expenses described above? If "No," complete Part III to			
	explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all			
_	directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line			
	1a?	2		
	Tu.	_		
3	Indicate which if any of the following the filing organization used to establish the componentian of the			
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a			
	,			
	related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee ☐ Written employment contract			
	☐ Independent compensation consultant ☐ Compensation survey or study			
	Form 990 of other organizations Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		Х
С	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any			
	compensation contingent on the revenues of:			
а	The organization?	5a		Х
b	Any related organization? • • • • • • • • • • • • • • • • • • •	5b		Х
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any			
	compensation contingent on the net earnings of:			
а		6a		Х
b	Any related organization?	6b		Х
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed			
	payments not described on lines 5 and 6? If "Yes," describe in Part III	7		Х
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject			
-	to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe			
	in Part III	8		Х
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
٠	Regulations section 53.4958-6(c)?	9		
				1

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

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

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		W-2 and/or 1099-MI		(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	in column (B) reported as deferred on prior Form 990
Carol Rose (i)	23,481	. 0	0	0	4,868	28,349	0
1 Executive Director (ii		0	0	0	67,803	279,130	0
Shirley Lai			0	0	2,618	21,051	0
2 Director of Finance a (ii		0	0	0	42,398	208,292	0
Matthew Segal (i)		0	0	0	926	5,543	0
3 Dir of Legal Services (ii		0	0	0	36,117	216,180	<u> </u>
(i)							
4 (ii							
(i)							
5 (ii							
(i)							
6 (ii							
(i)							
7 (ii							
(i)							
8 (ii							
(i)							
9 (ii							
(i)							
10 (iii							
(i)							
<u>11</u> (ii							
(i)							
12 (iii							
(i)							
13 (iii							
(i)							
14 (ii							
(i)							
15 (ii							
(i)							
16 (ii)						

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

American Civil Liberties Union of Massachusetts

Employer identification number

04-1180450

01. Members or stockholder classes and rights (Part VI, line 6)
<u> </u>
There are two (2) classes of members of the Corporation ("Members"): Class A Members and
Class B Members. The Class A Members are all general members of the American Civil
Liberties Union, Inc., a District of Columbia corporation (the "ACLU"), having an address
of record within the Commonwealth of Massachusetts. The Class B Members shall be those
individuals who are serving, from time to time, on the Board of Directors (as hereafter
defined) and who are also Class A Members.
02. Member election for additional members (Part VI, line 7a)
The Class A Members shall have the power and authority to elect the Directors of the
Corporation and to amend the By-laws.
03. Form 990 governing body review (Part VI, line 11)
As required, we make a completed copy of the form 990 available to the ACLU MA Board
members prior to the return being filed. All Board member changes, if any, are forwarded
to the preparer prior to the return being filed.
04. Conflict of interest policy compliance (Part VI, line 12c)
THE BOARD MEMBERS AND TRUSTEES HAVE A CONFLICT OF INTEREST POLICY. THE BOARD MEMBERS AND
TRUSTEES HAVE AN ANNUAL SIGN-OFF TO BE DONE EACH APRIL BY DIRECTORS AND
TRUSTEES. A CONFLICT OF INTEREST STATEMENT IS SENT TO EACH DIRECTOR AND
TRUSTEE FOR THEIR SIGNATURE.
05. CEO, executive director, top management comp (Part VI, line 15a)
THE EXECUTIVE DIRECTOR'S COMDENSATION IS DETERMINED BY THE BOARD OF DIRECTORS BASED ON A

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization	Employer identification number						
American Civil Liberties Union of Massachusetts	04-1180450						
BI-ANNUAL PERFORMANCE REVIEW, WHICH CONSISTS OF BOTH WRITTEN SUBMISSIONS BY	Y ALL DIRECTORS						
AND TRUSTEES, WHICH IS REVIEWED BY FOUNDATION CHAIRMAN, UNION BOARD PRESIDENT AND UNION							
ICE PRESIDENT. BASED ON THIS PERFORMANCE REVIEW, THE DIRECTORS AND TRUSTEES DETERMINE AND							
PPROVE ANY SALARY INCREASE.							
06. Other officer or key employee compensation (Part VI, line 15b							
For existing staff, compensation reviews are completed twice a year. Duri	ng the annual						
oudgeting and performance review, salary levels are reviewed against other	ACLU affiliates						
of the same size. National ACLU also provides results from an annual sala:	ry survey and						
that data is considered during the annual budgeting and staff review proces	ss. For new						
positions, we gather internal and external data from other non-profits of s	similar size and						
type to ensure staff compensation is in line with other ACLU affiliates and	d other						
non-profits of similar size and type. During the staff review, staff compe	nsation is						
increased by COLA, performance or adjustment increases. Increases are also	o limited based						
on an approved pool for increase in the annual budget. The budget is appro	ved by the						
Board.							
07. Governing documents, etc, available to public (Part VI, line 19)							
ACLU OF MA, INC. MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICE	Y AND FINANCIAL						
STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. CERTAIN GOVERNING DOCUME	NTS ARE ALSO						
AVAILABLE OF THE SEC. OF STATE'S WEBSITE.							

SCHEDULE R (Form 990)

Department of the Treasury

Internal Revenue Service

Part I

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

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

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

OMB No. 1545-0047

2017 **Open to Public** Inspection

Name of the organization American Civil Liberties Union of Massachusetts Employer identification number 04-1180450

(a)	(b)	(c) Legal dom. (sta or foreign count	, l	(d)		(e)	Direct	(f) controllin	~		
Name, address, and EIN (if applicable) of disregarded entity	Primary activity	or foreign count	y) Tot	al income	End-of	-year assets	Direct				
(1)											
(2)											
(-)											
(3)											
(4)											
•											
(5)											
Identification of Related Tax-Exempt Organiz	ations. Co	omplete if the orga	nization ar	nswered "\	es" on F	orm 990,	Part IV	/, line 34 b	ecause it	t had	
one or more related tax-exempt organizations du	uring the ta	ax year.									
(a)		(b)	(c)		(d)	(e)			(f)	Sec. 512	3)
Name, address, and EIN of related organization	l i	Primary activity	Legal dom. (sta		de section	Public charity status				controlle	ed entity?
			or foreign count	ry)		(if section 50°	(c)(3))	е	ntity	Yes	No
(1) ACLU Foundation of Massachusetts, 23-7312949		_1									1
211 Congress street	Preserve				_			l .			İ
Boston, MA 02110	Libertie	es	MA	501 c	3	9		N/A			X
(2)											l
											1
(3)											
•											l
											——
(4)											l
											1
(5)											
											l
											i

Part III	Identification of Related Organiz because it had one or more related	zations Taxable as a P	artners	hip. Cor	nplet	e if the organ	ization answ	ered "Yes" or	n Forr	n 990, Part	t IV, line	34,	
	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct control entity	olling	(e) Predominant income (related, unrelated, excluded from tax under	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportional allocations? Yes N	Code V-U amount in b of Schedule (Form 10	ox 20 m e K-1 p 65)	(j) Gen. or lanagir partner	g owner- ship
(1)						sections 512-514)			100 11			30 11	
(2)													
(3)													
(4)													
(5)													
Part IV	Identification of Related Organiz line 34, because it had one or mor	 zations Taxable as a C re related organizations	orpora treated	tion or 1 as a cor	rust pora	. Complete if tion or trust do	the organizaturing the tax	tion answere year.	d "Ye:	 s" on Form	990, Pa	art I\	<u> </u> /,
	(a) Name, address, and EIN of related organization	(b) Primary activity		Legal domicile (state or foreign country)	Di	(d) rect controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of tota income		(g) Share of id-of-year assets	(h) Percentage ownership	COI	(i) 12(b)(13) ntrolled ntity?
(1)												Yes	No
(2)													
(3)													
(4)													
(5)													

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

EEA

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

No

Yes

Schedule R (Form 990) 2017

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

а	Receipt of (i) interest (ii) annuities (iii) royalties, or (iv) rent from a controlled entity				1a		_X_
b	Gift, grant, or capital contribution to related organization(s)				1b		X
С	Gift, grant, or capital contribution from related organization(s)				1c		X
d	Loans or loan guarantees to or for related organization(s)				1d		X
е	Loans or loan guarantees by related organization(s)				1e		X
f	Dividends from related organization(s)				1f		X
g	Sale of assets to related organization(s)				1g		_X_
h	Purchase of assets from related organization(s)				1h		_X_
i	Exchange of assets with related organization(s)				1i		_X_
j	Lease of facilities, equipment, or other assets to related organization(s)				1j		_X_
	Lease of facilities, equipment, or other assets from related organization(s)				1k		_X_
I	Performance of services or membership or fundraising solicitations for related organization(s)				11		<u>X</u>
	· ····································				1m		_X_
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)				1n	Χ	
0	Sharing of paid employees with related organization(s)				10	Χ	
-	Reimbursement paid to related organization(s) for expenses				1p	Χ	
q	Reimbursement paid by related organization(s) for expenses				1q	Χ	
					1r		_X_
	Other transfer of cash or property from related organization(s)				1s		<u>X</u>
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, in		· ·	i			
	(a)	(b)	(c)	(d))		
	Name of related organization	Transaction type (a-s)	Amount involved	Method of determining	amount	involved	
(1)							
,							
(2)							
(3)							
(4)							
(4)							
(5)							
(6)							

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)	(k)
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign country)	Predominant income (related, unrelated, excluded from tax under section 512-514)	Are all partners section 501(c)(3 organizations?	Share of total income	Share of end-of-year assets	Disposition allo tion	nate ca- ns?	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	20 mana (-1 part		ship
(1)				res N	0		res	NO		Yes	No	
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
(11)												
(12)												
	•	-	•		•	•			•	-		

Provide additional information for responses to questions on Schedule R. See instructions.
01. Explanation of information on Schedule R
The Organization shares employees with a related organization (the ACLU Foundation,
inc.). This organization reimburses the related organization for its share of the
cost of these employees based on time and effort working for this organization.
Additionally, this organization leases space for which it shares with a related
organization (the ACLU Foundation, inc.). The Foundation is charged its proportional
share of the rent expense based on the space utilized by that organization.

EEA