

990 Form

Return of Organization Exempt From Income Tax

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

2016

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

_		d.	0040 1		·······					21 201 =				
	For	tne	2016 calend	dar year, or tax year beg			-01 , 2016, and e		03-	-31 ,2017				
В	Checl	c if ap	oplicable:	C Name of organization Ame	erican Civil L	iberties Unio	n of Massach	usetts		Employer identification no.				
Ц	Addre	ss ch	nange	Doing business as				1		04-1180450				
Ш	Name	char	nge	Number and street (or P.O.	box if mail is not delivered to	street address)		Room/suite	E	Telephone number				
Ш	Initial	returi	n	211 Congress	Street			301		(617)482-3170				
	Final	eturr	n/terminated	City or town, state or provin	ce, country, and ZIP or forei	gn postal code				1,882,942				
	Amen	ded r	return	Boston, MA 02	110				G Gross receipts\$					
	Applic	ation	pending	F Name and address of princ	ipal officer:			H(a) Is this a group	H(a) Is this a group return for subordinates? Yes X N					
								H(b) Are all sub	ordinates	included? Yes No				
	Tax-e	xemp	ot status:	501(c)(3) X 501(c) (4) 4 (insert no.)	4947(a)(1) or	527			list. (see instructions)				
	Webs] ec.(e)(e)	, a (meerchen)		, 02.	H(c) Group ex						
			ganization: X	Corporation Trust	Association Other		L Year of formation:			domicile: MA				
	rt I	T OI	Summar		ASSOCIATIONOTHER		L Tear of formation.	L973 W State	o or regar	domicie. PIA				
	$\overline{}$	_		-	anian ar maat aignifiad	unt activities: 3 CT								
				ribe the organization's mi	_					defend freedoms				
e		1	guarante	ed in the consti	itution and bi.	ll of rights	through publ:	ic education	n and	l legislation.				
an														
err														
Governance	2			oox 🕨 🔲 if the organizati			d of more than 25%	of its net assets.	1	I				
	;			oting members of the go	• • •	•			3	28				
Activities &	'	4	Number of ir	ndependent voting memb	ers of the governing b	oody (Part VI, line 1b)		4	28				
Ę	;	5	Total numbe	er of individuals employed	l in calendar year 201	6 (Part V, line 2a)			5	0				
Ė	- (6	Total numbe	er of volunteers (estimate	if necessary)				6					
⋖	•	7a	Total unrelat	ted business revenue from	m Part VIII, column (C), line 12			7a	0				
				ed business taxable incon					7b	0				
					•			Prior Year		Current Year				
	Ι,	3	Contribution	s and grants (Part VIII, li	ne 1h)				3,347					
ā				rvice revenue (Part VIII, I	*		F		400					
a) (-	income (Part VIII, column										
Revenue	1						T T		5,559					
œ				ue (Part VIII, column (A),			F		360					
	1			ie - add lines 8 through 1		` ,	<i>'</i>	500	,666	1,882,942				
	1			similar amounts paid (Pa			F			0				
	1		-	d to or for members (Part	, ,	•	F			0				
Ś	1			ner compensation, emplo	,	· ' -	354	557	244,494					
Expenses	1	6a	Professional	l fundraising fees (Part ۱)	(, column (A), line 11e)				0				
be				ising expenses (Part IX, o	, , , ,		0							
ŭ	1	7	Other expen	ses (Part IX, column (A)	lines 11a-11d, 11f-24	e)		249	,142	165,014				
	1	8	Total expens	ses. Add lines 13-17 (mu	st equal Part IX, colur	nn (A), line 25) •	[603	,699	409,508				
	1	9	Revenue les	ss expenses. Subtract lir	e 18 from line 12 • •			(103	,033	1,473,434				
5	Ses							Beginning of Currer	nt Year	End of Year				
ets	<u> </u>	0	Total assets	(Part X, line 16)			[1,000	,902	2,544,527				
Net Assets or	E 2	1	Total liabilitie	es (Part X, line 26)			[255	,493					
Set Set	Ĕ 2:	2	Net assets o	or fund balances. Subtra	ct line 21 from line 20		[,409					
	rt I		Signatu	ıre Block			•		,	, , , , , , ,				
				clare that I have examined this r				y knowledge and belief	, it is					
true	, corre	ect, a	nd complete. De	eclaration of preparer (other than	officer) is based on all infor	mation of which preparer h	nas any knowledge.							
		- Iı	Caro	ol Rose										
Sig	ın			re of officer					Date					
He		- li	gama.	l Dogo Buogutio	Dimagkan									
110				ol Rose, Executive print name and title	e Director									
		[]	7.	•	1		Date	E-	7					
D-:	ام			eparer's name	Preparer's signature			Check 2		PTIN				
Pai				a Gilroy	Melissa Gilro	ру	11-07-2017	self-employ	red	P01069703				
	pai		Firm's name	► Melissa	a Gilroy CPA			Firm's EIN						
US	e O	nly	Firm's addres	ss • 80 Gree	enacre Rd			Phone no.						
				Westwoo	od MA 02090			7	81-6	96-4019				
May	the	IRS	discuss this	return with the preparer	shown above? (see ir	nstructions)				· · · Yes X No				

American Civil Liberties Union of Massachusetts

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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		X
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			3.7
	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	,		
Ü	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,			- 21
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes,"	-		
	complete Schedule D, Part III	8		Х
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	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	40-	37	
	Schedule D, Parts XI and XII	12a	X	
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	12h		v
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12b 13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			22
~	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

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6) 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		X
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		Χ
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		Χ
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		Χ
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		Χ
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		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV · · · · · · · · · · · · · · · · · ·	28b		X
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		X
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		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I · · · · · · · · · · · · · · · · · ·	31		X
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		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34	Х	37
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	ا م		
20	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			
a=	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			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI			v
20		37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and	36	v	
	19? Note. All Form 990 filers are required to complete Schedule O.	38	Χ	

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			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable • • • • • • • • • • 1a 3			l
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable • • • • • • • • • • • • • • • • • • •			l
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			l
	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	X	
	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		X
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			1
	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:			l
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
.	(FBAR).	F-		37
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		A
C		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	6a		Х
h	organization solicit any contributions that were not tax deductible as charitable contributions?	0a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		1
7	Organizations that may receive deductible contributions under section 170(c).	OD		
и а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			l
а	and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		- 21
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
•	required to file Form 8282?	7c		Х
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		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		Х
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		Х
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.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		i
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ••••••• 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders · · · · · · · · · · · · · · · · · · ·			
b	Gross income from other sources (Do not net amounts due or paid to other sources			l
	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			
C	Enter the amount of reserves on hand	44		37
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		ı

Part VI

6) American Civil Liberties Union of Massachusetts 04-1180450

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			. X
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 · · · · · · · · · 1a 28			
	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 ••••••• 1b 28			
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		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		Χ
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
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	X	
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		X
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	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
500	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		Χ
360	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
10-	Did the expenientian have level shorters branches or efficience?	100	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Х	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	10h	Х	
11a	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b 11a	X	
_	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	IIa	Λ	
b 12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	Х	
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,"	120	21	
·	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	X	
15	Did the process for determining compensation of the following persons include a review and approval by			
-	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
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		X
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		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 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.			
	Own website			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and			
	financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records:			

Shirley Lai (617)482-3170, 211 Congress Street, Boston, MA 02110

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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	Position (do not check more than one box, unless person is both an officer and a director/trustee)				is both a	n	(D) Reportable compensation	(E) Reportable compensation from	(F) Estimated amount of
	week (list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(1) Kevin Prussia	1.00									
President		Х		Χ				(0	0
(2) JB Kittredge Vice President	1.00	х		Х				(0	0
(3) Charmane Higgins	1.00			-11				`	,	
Clerk		Х		Х				(0	0
(4) Maria Manning	1.00	X		Х				(0	0
Treasurer (5) Gabriel Camacho	1.00	Δ.		- 2\(\)					0	
Board Member	1.00_	Х						(0	0_
(6) Peter J Epstein Board Member	1.00	х						(0	0
(7) Shannon Erwin	1.00									
Board Member		X						(0	0
(8) Martin Murphy Board Member	1.00	X						(0	0
(9) Jack Cushman	1.00									
Board Member	- = • ••	Х						(0	0
(10)Aziza Ahmed	1.00	v						,		
Board Member	1 00	Х		\vdash				(0	0
(11)Iphigenia Demetriades Board Member	1.00	Х						(0	0
(12)Martin Fantozzi	1.00									
Board Member	[Х						(0	0
(13)Lael Elizabeth Hiam Chester	1.00									
Board Member		Х						(0	0
(14)April Evans	1.00									
Board Member		X						(0	0

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American Civil Liberties Union of Massachusetts

04-1180450

Page 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.

	T			((C)	-				
(A)	(B)	(B) Average hours per week (list any) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D)	(E)	(F)
Name and Title	Average							Reportable	Reportable	Estimated
	hours per week (list any)	compensation from	compensation from related	amount of other
	hours for related	0 =	=	0		Фт	П	the	organizations (W-2/1099-MISC)	compensation from the
	organizations	Individual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Forme	organization (W-2/1099-MISC)	(W-2/1099-WISC)	organization
	below dotted line)	ual tr ctor	ional		nploy	st con /ee	¬			and related organizations
		ustee	truste		ee	npens				
			эе			sated				
(1) Holly Gunner	1.00									
Board Member		Х						(0	0
(2) Robert E Proctor	1.00	37								
Board Member	1 00	Х						(0	0
(3) Adam Kessel	1.00	Х							0	0
Board Member	1 00	Λ_							0	0
(4) John Regier Board Member	1.00	X							0	0
(5) Michael Tumposky	1.00	- 25						•		
Board Member		X							o	o
(6) Michael Schneider	1.00									
Board Member		Х						(0	0
(7) Marianne Smith	1.00									
Board Member		Х						(0	0
(8) Kim McLaurin	1.00									
Board Member		Х						(0	0
(9) Charu Verma	1.00									
Board Member		Х						(0	0
(10)Leslie Shapiro	1.00									
Board Member		Х						(0	0
(11)Daryl_Wiesen	1.00									
Board Member		Х						(0	0
(12)Harmony Wu	1.00									
Board Member		Х						(0	0
(13)Robert M Thomas Jr.	1.00_	_v								
Board Member	1	Х							0	0
(14)Susan Yanow	1.00	_v								
Director		X							0	0

	-1				

Form 990 (2016) American Civil Lib	erties Uı	nion	of	Ма	ssa	achu	set	ts	04-11804	50	Pa	age 8
Part VII Section A. Officers, Directors, Trustees,	Key Employ	ees, a	nd F	High	est	Comp	ens	ated Employees	(continued)			
				(0								
(A)	(B)	(do no	ot che	Posi ck m		an one		(D)	(E)		(F)	
Name and title	Average	'				both an	1	Reportable	Reportable		stimated	
	hours per week (list any		r and	a dire	ector/t	trustee)		compensation from	compensation from related	an	nount of other	
	hours for	Individual trustee or director	Ins	Officer	ξe.	em Hig	For	the	organizations	com	pensatio	n
	related	ividu	Institutional trustee	cer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)		rom the	n
	organizations below dotted	lal tr	onal		ploy	ee		(W-2/1099-WISC)		_	anizatior d related	
	line)	uste	trus		ee	per				orga	anization	IS
		Ф	tee			ısate						
						ă						
(15)Carol Rose	4.00											
Executive Director	36.00				Χ			22,913	206,221		62,1	.53
(16)Shirley Lai	4.00											
Director of Finance and Admin	36.00				Χ			16,762	150,858		33,3	76
(17)Matthew Segal	1.00											
Dir of Legal Services	39.00				Χ			3,889	163,730		33,3	76
<u>(18)</u>												
	[
<u>(19)</u>												
(20)												
(21)												
(22)												
(23)												
(24)												
(25)												
1b Sub-total · · · · · · · · · · · · · · · · · · ·							•					
c Total from continuation sheets to Part VII, Section							•					
d Total (add lines 1b and 1c)		• • •	• •	• •			>	43,564	520,809	1	.28,9	05
Total number of individuals (including but not limited	d to those list	ed abo	ve) י	who	rece	eived	more	e than \$100,000 of				
reportable compensation from the organization									0		1	
									Г		Yes	No
3 Did the organization list any former officer, director			-			_		•				
employee on line 1a? If "Yes," complete Schedule										3		_X
4 For any individual listed on line 1a, is the sum of rep												
organization and related organizations greater than												
individual • • • • • • • • • • • • • • • • • • •										4	Х	
5 Did any person listed on line 1a receive or accrue of	•					-		tion or individual		_		
for services rendered to the organization? If "Yes,"	complete Sci	nedule	J to	r suc	ch pe	erson				5		X
Section B. Independent Contractors	ad independ		.4.0.0	***	46.04			mara than \$100 00	20 of			
Complete this table for your five highest compensation from the organization. Penalt compensation from the organization.												
compensation from the organization. Report compe	insauon ioi u	ie cale	IIuai	yea	ai eii	iding v	WILII	or within the organ	ization's tax			
year.								/5:	1		(C)	
											(C) ensation	,
Arline Issacson, State House PO Box 24	6. Bosto	n. M	Δ Λ	213	3 3			Consultan		Comp		,500
TITLE IDDAEDON, DEGLE HOUSE FO BOX 21	J, DOSCO	, 111	0					Consuitan	*		±04,	, 500
2 Total number of independent contractors (including			ose	liste	d ab	ove) v	who					
received more than \$100,000 of compensation from	n the organiza	ation	ightharpoons						1			

04-1180450

Part VIII

		Check if Schedule O contains a re	esponse or no	ote to any line in thi	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
	1a	Federated campaigns	1a			Tevenue		012 014
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues	—					
يق ق	C	Fundraising events	—					
ifts, ar A	d	Related organizations						
פֿ פֿ		Government grants (contributions)						
ons r Si	e	All other contributions, gifts, grants,	—					
buti	†	and similar amounts not included at		E02 860				
i d	_	Noncash contributions included in li		592,869				
S #	g h				F02 860			
	-"	Total: Add liftes 1a-11	• • • • • •		592,869			
ne	22	Nambanahin ingana		Business Code 900099	1 260 745	1 260 745		
Program Service Revenue	I	Membership income		900099	1,269,745	1,269,745		
e R	I							
irvic	١							
Š	e							
grar		All other program service revenue •						
P		Total. Add lines 2a-2f			1,269,745			
					1,209,745			
	3	Investment income (including divider and other similar amounts)			20,328	20,328		
	4	Income from investment of tax-exem			20,320	20,320		
	5	Royalties						
	`	Troyamos	(i) Real	(ii) Personal				
	6a	Gross rents	(i) iteai	(ii) i cisonai				
		Less: rental expenses						
		Rental income or (loss)						
		Net rental income or (loss)						
		` ′	Securities	(ii) Other				
	/a	Gross amount from sales of assets other than inventory	Securities	(ii) Other				
	h	Less: cost or other basis						
	"	and sales expenses						
	С	Gain or (loss)						
		Net gain or (loss)						
ne		Gross income from fundraising						
/enne		events (not including \$						
Other Rev		of contributions reported on line 1c).						
er		See Part IV, line 18	a					
ફ	b	Less: direct expenses						
	1	Net income or (loss) from fundraising						
	9a	Gross income from gaming activities						
		See Part IV, line 19	а					
	b	Less: direct expenses	b					
	С	Net income or (loss) from gaming ac	tivities • •					
	10a	Gross sales of inventory, less						
		returns and allowances	\cdots a					
	b	Less: cost of goods sold	$\cdots \qquad b$					
	С	Net income or (loss) from sales of in-	ventory • •	<u> ▶</u>				
		Miscellaneous Revenue		Business Code				
	11a							
	b							
	С							
		All other revenue • • • • • • •						
	1	Total. Add lines 11a-11d · · · ·						
	12	Total revenue. See instructions •			1,882,942	1,290,073	0	0

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Part IX

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

	Check if Schedule O contains a response or note to a	any line in this Part IX			
Do n	not include amounts reported on lines 6b, 7b,	(A)	(B)	(C)	(D) Fundraising
8b, 9	9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and 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	22,913	17,185	5,728	
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	158,300	123,402	34,898	
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	20,978	15,678	5,300	
9	Other employee benefits	29,471	25,963	3,508	
10	Payroll taxes	12,832	9,793	3,039	
11	Fees for services (non-employees):				
а	Management				
b	Legal				
С	Accounting	9,111		9,111	
d	Lobbying • • • • • • • • • • • • • • • • • • •	100,000	100,000		
е	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A) amount, list line 11g expenses on Schedule O.) • •	1,184	1,139	45	
12	Advertising and promotion				
13	Office expenses	920	700	220	
14	Information technology	5,978	5,048	930	
15	Royalties				
16	Occupancy · · · · · · · · · · · · · · · · · · ·	18,963	14,725	4,238	
17	Travel	2,327	658	1,669	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest · · · · · · · · · · · · · · · · · · ·				
21	Payments to affiliates • • • • • • • • • • • • • • • • • • •				
22	Depreciation, depletion, and amortization	374	281	93	
23	Insurance	1,333	1,097	236	
24	Other expenses. Itemize expenses not covered				
	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.)				
а	Books and subscriptions	3,082	2,929	153	
b	Printing	12,714	11,783	931	
С	Dues and fees	1,972	1,660	312	
d	Telephone and postage	2,222	1,788	434	
е	All other expenses	4,834	2,556	2,278	
25	Total functional expenses. Add lines 1 through 24e	409,508	336,385	73,123	0
26	Joint costs. Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation. Check here				
	following SOP 98-2 (ASC 958-720)				

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	123,604	1	217,926
	2	Savings and temporary cash investments	223,001	2	2277520
	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	
	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
٩ss	9	Prepaid expenses and deferred charges	18,429	9	11,745
•	10a	Land, buildings, and equipment: cost or	20,123		11,713
		other basis. Complete Part VI of Schedule D · · · · 10a 3,741			
	b	Less: accumulated depreciation · · · · · · · · · · 10b 1,970	2,145	10c	1,771
	11	Investments - publicly traded securities	813,777	11	1,633,876
	12	Investments - other securities. See Part IV, line 11	0_0,	12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	42,947	15	679,209
	16	Total assets. Add lines 1 through 15 (must equal line 34)	1,000,902	16	2,544,527
	17	Accounts payable and accrued expenses	25,042	17	27,714
	18	Grants payable		18	
	19	Deferred revenue		19	100,000
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
es	22	Loans and other payables to current and former officers, directors,			
Liabilities		trustees, key employees, highest compensated employees, and			
iab		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	230,451	25	108,199
	26	Total liabilities. Add lines 17 through 25	255,493	26	235,913
		Organizations that follow SFAS 117 (ASC 958), check here ▶ 🗵 and			
ces		complete lines 27 through 29, and lines 33 and 34.			
lan	27	Unrestricted net assets	695,409	27	2,267,940
Ва	28	Temporarily restricted net assets	50,000	28	40,674
pu	29	Permanently restricted net assets		29	
r Fu		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and			
S O		complete lines 30 through 34.			
set	30	Capital stock or trust principal, or current funds		30	
Net Assets or Fund Balances	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net	32	Retained earnings, endowment, accumulated income, or other funds		32	
-	33	Total net assets or fund balances	745,409	33	2,308,614
	34	Total liabilities and net assets/fund balances	1,000,902	34	2,544,527

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c 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?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the

Schedule O.

the Single Audit Act and OMB Circular A-133?

If the organization changed either its oversight process or selection process during the tax year, explain in

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

Department of the Treasury Internal Revenue Service

Name of the organization

American Civil Liberties Union of Massachusetts

Schedule of Contributors

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

Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Employer identification number

04-1180450

Organization type (check one):							
Filers of: Section:							
Form 990 or 990-EZ	∑ 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						
Chack if your organization is cove	red by the General Rule or a Special Rule .						
), or (10) organization can check boxes for both the General Rule and a Special Rule. See						
General Rule							
	Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 perty) from any one contributor. Complete Parts I and II. See instructions for determining a utions.						
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.							
contributor, during the year	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.						
contributor, during the year contributions totaled more during the year for an exceedance applies to the contributions.	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 <i>exclusively</i> 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 <i>exclusively</i> religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received <i>nonexclusively</i> religious, charitable, etc., contributions totaling \$5,000 or more during the year						
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							

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

Open to Public

Department of the Treasury Internal Revenue Service

- Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
- Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Inspection

OMB No. 1545-0047

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: Complete Part III. Name of organization **Employer identification number** American Civil Liberties Union of Massachuset 04-1180450 Complete if the organization is exempt under section 501(c) or is a section 527 organization. Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities") 2 Political campaign activity expenditures (see instructions) Volunteer hours for political campaign activities (see instructions) Part I-B Complete if the organization is exempt under section 501(c)(3). Enter the amount of any excise tax incurred by the organization under section 4955 Enter the amount of any excise tax incurred by organization managers under section 4955 · · · · · · · · ▶ \$ 2 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? No 3 No If "Yes." describe in Part IV. Complete if the organization is exempt under section 501(c), except section 501(c)(3). Part I-C Enter the amount directly expended by the filing organization for section 527 exempt function 2 Enter the amount of the filing organization's funds contributed to other organizations for section Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, 3 Did the filing organization file Form 1120-POL for this year? Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV. (a) Name (b) Address (c) EIN (d) Amount paid from (e) Amount of political filing organization's contributions received and funds. If none, enter -0-. promptly and directly delivered to a separate political organization. If none, enter -0-. (1) (2) (3) (4) (5)

(6)

Sche			Union of Mass		04-1180	
Pa	rt II-A Complete if the organization	on is exempt u	nder section 50	1(c)(3) and file	d Form 5768 (ele	ction under
	section 501(h)).					
Α	Check if the filing organization belongs to	an affiliated group	(and list in Part IV ea	ich affiliated group m	nember's	
	name, address, EIN, expenses, a	nd share of excess	lobbying expenditure	s).		
В	Check 🕨 🗌 if the filing organization checked b	oox A and "limited co	ontrol" provisions app	ly.		
	Limits on Lob	bying Expenditure	s		(a) Filing	(b) Affiliated
	(The term "expenditures" r	neans amounts pa	id or incurred.)		organization's totals	group totals
1a	Total lobbying expenditures to influence public o	pinion (grass roots l	obbying) • • • •			
b	Total lobbying expenditures to influence a legisla	tive body (direct lob	obying) • • • •			
С	Total lobbying expenditures (add lines 1a and 1b)				
d	Other exempt purpose expenditures					
е	Total exempt purpose expenditures (add lines 10	and 1d)				
f	Lobbying nontaxable amount. Enter the amount	from the following to	able in both			
	columns.					
	If the amount on line 1e, column (a) or (b) is:	The lobbying	nontaxable amoun	t is:		
	Not over \$500,000	20% of the an	nount 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 of	over \$1,000,000.		
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus	5% of the excess ov	er \$1,500,000.		
	Over \$17,000,000	\$1,000,000.				
g	Grassroots nontaxable amount (enter 25% of lin	e 1f) • • • • • •				
h	Subtract line 1g from line 1a. If zero or less, ente	er -0- • • • • •				
i	Subtract line 1f from line 1c. If zero or less, enter	r -0-				
j	If there is an amount other than zero on either lin	ne 1h or line 1i, did t	he organization file F	orm 4720		
	reporting section 4911 tax for this year?					Yes No
		4-Year Averagi	ng Period Under	section 501(h)		
	(Some organizations that made a s	ection 501(h) ele	ection do not hav	e to complete all	of the five colum	ns below.
	Sec	e the separate in	structions for lin	es 2a through 2f	·.)	
	Lobb	ying Expenditures	During 4-Year Aver	aging Period		
	Calendar year (or fiscal year	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
	beginning in)	(u) 2010	(6) 2014	(6) 2010	(4) 2010	(c) rotal
	beginning in					
2a	Lobbying nontaxable amount					
b	Lobbying ceiling amount (150% of line 2a, column (e))					
С	Total lobbying expenditures					
d	Grassroots nontaxable amount					
е	Grassroots ceiling amount (150% of line 2d, column (e))					

EEA Schedule C (Form 990 or 990-EZ) 2016

f Grassroots lobbying expenditures

Schedule C (Form 9	990 or 990-EZ) 2016	American	Civil	Liberties	Union	of	Massachusetts	04-1180450
Part II-B	Complete if	the organi	zation	is exempt u	nder se	ecti	on 501(c)(3) and ha	s NOT filed Form 5768
	(election un	der section	n 501(h	1)).				

Eor	each "Ves " response to lines to through ti helpy, provide in Port IV a detailed	(;	a)	(b)
	each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed cription 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?			
! :	Total. Add lines 1c through 1i			
z 2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
C	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			
_	rt III-A Complete if the organization is exempt under section 501(c)(4), section 501(c	c)(5),	or se	ection
	501(c)(6).			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)			
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," C	R (b) Par	t III-A, line 3, is
	answered "Yes."		. 1	
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). Current year		20	
a	Carryover from last year		2a 2b	
b	Total	• •	2C	
с 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, I e instructions); and Part II-B, line 1. Also, complete this part for any additional information.	ines 1	and	

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.

OMB No. 1545-0047

2016

Department of the Treasury Internal Revenue Service

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name	of the organization	Employer identification number
Ame	rican Civil Liberties Union of Massachusetts	04-1180450
Pa		ts.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 6.	
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised	
	funds are the organization's property, subject to the organization's exclusive legal control?	
6	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	
	conferring impermissible private benefit?	
Pa	t II Conservation Easements.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organization (check all that apply).	
-	Preservation of land for public use (e.g., recreation or education) Preservation of a historically	important land area
	Protection of natural habitat Preservation of a certified his	•
	Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a con	servation
_	easement on the last day of the tax year.	Held at the End of the Tax Year
а	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
C	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a	
_	historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization	
	tax year	
4	Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation	easements during the year
	•	Ç ,
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation eas	ements during the year
	\ \$	•
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statem	ent, and
	balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that	describes the
	organization's accounting for conservation easements.	
Pa	t III Organizations Maintaining Collections of Art, Historical Treasures, or Oth	er Similar Assets.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	
1a	If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and	d balance sheet
	works of art, historical treasures, or other similar assets held for public exhibition, education, or research in fur	therance of
	public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these item	s.
b	If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and ba	lance sheet
	works of art, historical treasures, or other similar assets held for public exhibition, education, or research in fur	therance of
	public service, provide the following amounts relating to these items:	
	(i) Revenue included on Form 990, Part VIII, line 1	
	(ii) Assets included in Form 990, Part X	
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, p	
	following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	▶ \$
b	Assets included in Form 990, Part X	

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_	ule D (Form 990) 2016 American Civil							04-1180		Page 2
Pai	rt III Organizations Maintaining C								sets (coi	ntinued)
3	Using the organization's acquisition, accession,	and othe	r records, o	check any o	of the follow	ving that are	a signific	cant use of its		
	collection items (check all that apply):		_							
а	Public exhibition	C		an or excha	nge progra	ams				
b	Scholarly research	e	e 🗌 Oth	ner						
С	Preservation for future generations									
4	Provide a description of the organization's collection.	tions and	d explain h	ow they fur	ther the or	ganization's e	exempt p	ourpose in Part		
_	XIII.									
5	During the year, did the organization solicit or red									
Do	assets to be sold to raise funds rather than to be			t of the orga	anization's	collection?	• •		<u>□</u> Y	es No
Pai	Escrow and Custodial Arrang Complete if the organization an			n Earm (000 Bor	+ 1\ / lino 0	or ror	arted on amo	ınt on Ec	rm.
	990, Part X, line 21.	Swered	J 165 0	JII FOIIII S	990, Fai	t iv, iiile 9,	, or rep	onteu an amo	ant on FC	ווווע
40	Is the organization an agent, trustee, custodian of		ntormodior	for contri	autiono or a	ath or oppose				
1a									Y	es 🗆 No
h	If "Yes," explain the arrangement in Part XIII and								🗆 "	es 🗌 NO
b	ii res, explain the arrangement in Fart Alli and	complet	e trie ioliov	wing table.					ount	
С	Beginning balance						· · 1c		Ount	
d	Additions during the year						· · 1d			
e	Distributions during the year						. · 1e	+		
f	Ending balance						1f	_		
2a	Did the organization include an amount on Form						<u> </u>		D y	es No
b	If "Yes," explain the arrangement in Part XIII. Ch		-	-			•		_	$\overline{}$
	rt V Endowment Funds.	001111010	п ито охра	anadon nac	boon pro	nada on r art	74			
	Complete if the organization an	swered	d "Yes" o	n Form 9	990, Par	t IV, line 10	0.			
			rrent year	(b) Pri		(c) Two years		(d) Three years back	(e) Four	years back
1a	Beginning of year balance	(-,		(-,	, ,	(4)		(1)	(1,	,
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									
2	Provide the estimated percentage of the current	year end	balance (l	line 1g, col	umn (a)) he	eld as:			•	
а	Board designated or quasi-endowment		%							
b	Permanent endowment									
С	Temporarily restricted endowment		%							
	The percentages in lines 2a, 2b, and 2c should e	equal 100)%.							
3a	Are there endowment funds not in the possession	n of the	organizatio	n that are l	neld and ad	dministered fo	or the		_	
	organization by:									Yes No
	(i) unrelated organizations · · · · · · · ·								- 3a(i)	
	(ii) related organizations								- 3a(ii)	
b	If "Yes" on 3a(ii), are the related organizations lis		•		₹?				. 3b	
4	Describe in Part XIII the intended uses of the org		n's endown	ment funds.						
Pai	t VI Land, Buildings, and Equipm			_	200 B	. 13 / 12 - 4 /		E 000 B		4.0
	Complete if the organization an	swered	o "SeY" t	n Form	990, Par	t IV, line 11	ia. Se	e Form 990, P	art X, line	e 10.
	Description of property	((a) Cost or oth		1 ` ′	r other basis		Accumulated	(d) Book	value
			(investm	nent)	(0	other)	de	epreciation		
1a	Land	· • • _								
b	Buildings	` • •				_				
С	Leasehold improvements	`				3,741		1,970		1,771
d	Equipment	∵ _								
e	Other		200 5	· · · · · · ·	<u> </u>	\				
ı ota	 Add lines 1a through 1e. (Column (d) must equal 	aı ⊢orm 🤉	э9∪, Part X	i, column (E	s), Iine 10c.	.)				1,771

04-1180450

Part VII	Investments -	Othor	Socurition
rait vii		Other	oecui illes.

O l - (- '(() ' ('		- F 000	D (D / P	441. 0	E 000	D 1 V	11 4	\sim
I AMPLETE IT THE ALGERIZATION	I angwarda "vag" ar	n ⊨∩rm uun	Part IV lina	11n \ab	Form duii	Part X	IIDA 1	٠,
Complete if the organization	Talioweled les di	11 1 01111 330.	I all IV. IIIIC	110.000	1 01111 330.	I all A.	111110	۷.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(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 answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Due from ACLU National	679,209
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	679,209

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to ACLU Foundation	44,017
(3) Deferred rent	64,182
_ (4)	
(5)	
(6)	
_ (7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) lin	25.) 108,199

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

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	ule D (Form 990) 2016 American Civil Liberties Union of Massachusetts		1-1180450	Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With R	•	Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	<u>2a.</u>		
1	Total revenue, gains, and other support per audited financial statements		1	1,978,898
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	89,771		
b	Donated services and use of facilities	6,185		
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	95,956
3	Subtract line 2e from line 1 · · · · · · · · · · · · · · · · · ·		3	1,882,942
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	1,882,942
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With	Expenses p	er Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a		
1	Total expenses and losses per audited financial statements		1	415,693
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	Ī		
а	Donated services and use of facilities	6,185		
b	Prior year adjustments			
С	Other losses · · · · · · · · · · · · · · · · · ·			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d · · · · · · · · · · · · · · · · · ·		2e	6,185
3	Subtract line 2e from line 1 · · · · · · · · · · · · · · · · · ·	[3	409,508
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	Ī		-
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 expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	409,508
	rt XIII Supplemental Information.		<u>,</u>	
Prov	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; P	art V, line 4; Par	rt X, line	
	art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform		•	
01	. Footnote for uncertain tax position under FIN 48	(Part X))	
	•	· · · · ·	•	
The	Union follows the provisions in GAAP, Accounting for Uncertainty in	n Income Ta	axes,	
	· · · · · · · · · · · · · · · · · · ·		•	
whi	ch prescribes a recognition threshold and measurement attribute for	the financ	cial	
sta	tement recognition and measurement of a tax position taken, or exped	cted to be	taken, in	
	<u> </u>		-	
a t	ax return. This interpretation also provides guidance on de-recognit	cion,		
		•		
cla	ssification, interest and penalties, accounting in interim periods,	and disclo	sure	
rea	uirements for uncertain tax positions. The Union has determined that	there are	e no	
1	The second secon			
mat	erial unrecognized tax effects as of March 31, 2017.			
		-		
		-		

EEA Schedule D (Form 990) 2016

SCHEDULE J (Form 990)

Department of the Treasury

Internal Revenue Service

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

Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2016 Open to Public

Inspection

OMB No. 1545-0047

Name of the organization

Employer identification number

Ame:	rican Civil Liberties Union of Massac 04-118	0450		
Pa	rt I Questions Regarding Compensation			
			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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	D		
		´		
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	l 1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all			
2	directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line			
	1a?	2		
	la!			
•	To Protect 12th Many of the falls for the file of the file of the second for 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	эе Г		
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		X
С	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	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:			
9	The organization?	6a		Х
	Any related organization? • • • • • • • • • • • • • • • • • • •			X
b	If "Yes" on line 6a or 6b, describe in Part III.			Δ
7				
,	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed	_		\ _V
•	payments not described on lines 5 and 6? If "Yes," describe in Part III	7	+	X
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		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	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.

	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	Bonus & incentive (iii) Other other deferred compensation		benefits	(B)(i)-(D)	in column (B) reported as deferred in prior Form 990
Carol Rose (i)	22,913	0	0	0	6,914	29,827	0
1 Executive Director (ii)	206,221		0	0	55,239	261,460	0
Shirley Lai (i)	16,762		0	0	~,~		0
2 Director of Finance a (ii)	150,858		0	0	,	180,385	0
Matthew Segal (i)			0	0	_,,		0
3 Dir of Legal Services (ii)	163,730	0	0	0	32,139	195,869	0
(i)							
4 (ii)							
(i)							_
5 (ii)							
(i)							
6 (ii)							
(i)							
7 (ii)							
(i)							
8 (ii)							
(i)							
9 (ii							
(i)							
10 (ii)							_
(i) 11							
(i)							
12 (ii)							
(i)							_
13 (ii)							
(i)							
14 (ii)							
(i)							
15 (ii)							
(i)							
16 (ii)							

EEA

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

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

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

(c) Legal dom. (state or foreign country) (d)

Total income

► Attach to Form 990.

(b)

Primary activity

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016
Open to Public
Inspection

(f) Direct controlling entity

Internal Revenue Service
Name of the organization

Part I

Department of the Treasury

American Civil Liberties Union of Massachusetts

Name, address, and EIN (if applicable) of disregarded entity

Employer identification number 04-1180450

(e)

End-of-year assets

(1)										
(2)										
(3)										
(4)										
(5)										
Part II Identification of Related Tax-Exempt Organiz one or more related tax-exempt organizations de		ax year.				Part I				
(a) Name, address, and EIN of related organization	,	(b) Primary activity	(c) Legal dom. (state or foreign country		Public charity s		Direct o	(f) controlling entity	Sec. 51:	g) 2(b)(13) ed entity?
(1) ACLU Foundation of Massachusetts, 23-7312949 211 Congress street Boston, MA 02110	Preserve Libertie		MA	501 c 3	9		N/A		100	X
(2)										
(3)										
(4)										
(5)										
For Denoving Poduction Act Nation and the Instructions for Form 200										

Part III	Identification of Related Organia because it had one or more relate	zations Taxable as a	Partner	ship. Co	mplet	e if the orgar	nization answ	rered "Yes" o	n Fo	rm 990, Pa	rt IV, line	e 34	
	(a)	(b)	(c)	(d)	Judin	(e)	(f)	(g)	(h)	(i)		(j)	(k)
	Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct control entity		Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of- year assets	Dispro ortiona alloca- tions?	p- tte amount in b of Schedule (Form 10	ox 20 m e K-1 p 65)	Gen. or anaging partner?	% owner- ship
(1)													
(2)													
(3)													
(4)													
(5)													
Part IV	Identification of Related Organiz	 zations Taxable as a e related organization	Corpora s treated	ation or as a cor	Trust. porati	l. Complete if on or trust d	the organiza uring the tax	tion answer	l l ed "Ye	 es" on Forn	<u> </u> n 990, P	art I\	/,
	(a) Name, address, and EIN of related organization	(b) Primary acti	rity	Legal domicile (state or foreign country)	Dire	(d) ect controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of tot income		(g) Share of nd-of-year assets	(h) Percentage ownership	Sec.51 cont ent	rolled ity?
(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?

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

b Gift, grant, or capital contribution to related organization(s)

a Receipt of (i) interest (ii) annuities (iii) royalties, or (iv) rent from a controlled entity

No

Χ

Χ

Χ

Yes

1a

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

c Gift, grant, or capital contribution from related organization(s)

d	Loans or loan guarantees to or for related organization(s)				1d		X
е	Loans or loan guarantees by related organization(s)				1e		Х
f	Dividends from related organization(s)				1f		Х
g	Sale of assets to related organization(s)				1g		Х
_	Purchase of assets from related organization(s)				1h		Х
i	Exchange of assets with related organization(s)				1i		X
i	Lease of facilities, equipment, or other assets to related organization(s)				1j		X
•					.,		
k	Lease of facilities, equipment, or other assets from related organization(s)				1k		Х
ı	• • • • • • • • • • • • • • • • • • • •				11		X
'n					1m		X
					1n	Х	
	Sharing of paid employees with related organization(s)				10	X	
O	Sharing or paid employees with related organization(s)				10	Λ	
_	Reimbursement paid to related organization(s) for expenses				4	37	
	Training areas to related or gaining and the original or supported the supported to the support of the support				1p	X	
q	Reimbursement paid by related organization(s) for expenses				1q	Х	
							3.5
	Other transfer of cash or property to related organization(s)				1r		X
S	Other transfer of cash or property from related organization(s)				1s		Х
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line,						
	(a)	(b)	(c)	(d))		
	Name of related organization	Transaction	Amount involved	Method of determining	amount	involved	
		type (a-s)					
(1)							
(2)							
(3)							
(4)							
(5)							
			1				
(6)							
(6) EEA				Schedi	ıle R (Fo	rm 990)	2016

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?	total income	Share of end-of-year assets	Disproportionate allocations? Yes No		Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Gen. or managing partner?		ship
(1)				Tes No			163	NO		Tes	NO	
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)								1			<u> </u>	
(9)												
(10)												
(11)												
(12)												
EEA									Schedule i			2016

Part VII Provide additional information for responses to questions on Schedule R. See instructions.
01. Explanation of information on Schedule R
The ACLU of MA and the ACLU Foundation of MA share facilities and employees. The
ACLU of MA reimburses the Foundation for the cost of its proportional share of the
shared employees and other shared expenses. The ACLU, which holds the leases,
charges the Foundation for its proportional share of the rent.

EEA

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

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.

Internal Revenue Service Information about Schedule
Name of the organization

American Civil Liberties Union of Massachusetts

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

04-1180450

01. Members or stockholder classes and rights (Part VI, line 6)
There we have (2) along a finewhous of the Grownish (NM-whous ()) Gloss 3 Mowhars and
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 regard within the Commenseelth of Maggachugatta. The Class D Members shall be these
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.
Composation 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 COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS BASED ON A

Schedule O (Form 990 or 990-EZ) (2016) Page 2

Employer identification number Name of the organization American Civil Liberties Union of Massachusetts 04-1180450 BI-ANNUAL PERFORMANCE REVIEW, WHICH CONSISTS OF BOTH WRITTEN SUBMISSIONS BY ALL DIRECTORS AND TRUSTEES, WHICH IS REVIEWED BY FOUNDATION CHAIRMAN, UNION BOARD PRESIDENT AND UNION VICE PRESIDENT. BASED ON THIS PERFORMANCE REVIEW, THE DIRECTORS AND TRUSTEES DETERMINE AND APPROVE ANY SALARY INCREASE. 06. Other officer or key employee compensation (Part VI, line 15b For existing staff, compensation reviews are completed twice a year. During the annual budgeting and performance review, salary levels are reviewed against other ACLU affiliates of the same size. National ACLU also provides results from an annual salary survey and that data is considered during the annual budgeting and staff review process. For new positions, we gather internal and external data from other non-profits of similar size and type to ensure staff compensation is in line with other ACLU affiliates and other non-profits of similar size and type. During the staff review, staff compensation is increased by COLA, performance or adjustment increases. Increases are also limited based on an approved pool for increase in the annual budget. The budget is approved 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 POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. CERTAIN GOVERNING DOCUMENTS ARE ALSO AVAILABLE OF THE SEC. OF STATE'S WEBSITE.