Form	8879-	<b>EC</b>

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

2013

or calendar year 2013, or fiscal year beginning	04-01-2013	, and ending	03-31-2014				
Denot condito the IDS. Keep for your records							

Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Department of the Treasury Internal Revenue Service Name of exempt organization

Employer identification number

Mane of exempt organization	
American Civil Liberties Union of Massachusetts	04-1180450
Name and title of officer	

#### Carol Rose, Executive Director Part | Type of Return and Return Information (Whole Dollars Only)

F

i ditt i type of ficturit and ficturit information (triffere Donate only)	
Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you	
check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then	
leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on	
the applicable line below. Do not complete more than 1 line in Part I.	
1a Form 990 check here 🕨 🔀 b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	620,273
2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)	

3a	Form 1120-POL check here	▶[		b Total tax (Form 1120-POL, line 22) • • • • • • • • • • • • • • • • • •	
4a	Form 990-PF check here 🛛 🕨	•	ь	ax based on investment income (Form 990-PF, Part VI, line 5) 4b	
5a	Form 8868 check here 🕨 🗌	b	Bala	nce Due (Form 8868, Part I, line 3c or Part II, line 8c)	

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the
organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they
are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the
organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO)
to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of
the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I
authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the
financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this
return and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial
Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions
involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and
resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's
electronic return and, if applicable, the organization's consent to electronic funds withdrawal.
Officer's PIN: check one box only

X   authorize Melissa Gilroy CPA	to enter my PIN	as my signature
ERO firm name	Enter five numbers, but do not enter all zeros	
on the organization's tax year 2013 electronically filed retu being filed with a state agency(ies) regulating charities as ERO to enter my PIN on the return's disclosure consent so	part of the IRS Fed/State program, I also author	py of the return is rize the aforementioned
As an officer of the organization, I will enter my PIN as my If I have indicated within this return that accopy of the return	rn is being filed with a state agency(ies) regulati	ng charities as part of
the IRS Fed/State pogram, I will enter my PIN on the retu	im's disclosure consent screen.	9 30 14
Officer's signature	Date 🕨	09-32 2014
Part III Certification and Authentication		
ERO's EFIN/PIN. Enter your six-digit electronic filing identification		
number (EFIN) followed by your five-digit self-selected PIN.	0481	46 12345
		do not enter all zeros
I certify that the above numeric entry is my PIN, which is my signal indicated above. I confirm that I am submitting this return in accord Information for Authorized IRS e-file Providers for Business Return	dance with the requirements of Pub. 4163, Mode	e organization ernized e-File (MeF)
ERO's signature 🕨 Melissa Gilroy	Date 🕨	09-26-2014
ERO Must Retai	in This Form - See Instructions	

Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

	99	00	Detur		<b>-</b>	<b>F</b>	<b>.</b>			OMB No. 1545-0047
Form	33							2013		
		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)						2013		
_				nter Social Security numbers		•	•		-,	Open to Public
		the Treasury ue Service		ation about Form 990 and its		-	-			Inspection
	_		ar year, or tax year begi	_	04-0				-31	2014
_		pplicable:		ican Civil Libertie						oyer identification no.
_	ddress c		Doing Business As							180450
_	lame cha	·		ox if mail is not delivered to street addre	ess)		Room/su	ite		none number
_	nitial retu	•	211 Congress S		,		301			482-3170
=	erminate			e, country, and ZIP or foreign postal cod	le				(•=:	620,273
5	mended		Boston, MA 021						G Gross	receipts \$
5		n pending	F Name and address of princ							
				F			H(a)	Is this a group re subordinates?	turn for	Yes X No
ר ו	ax-exem	pt status:	501(c)(3) X 501(c) ( <b>4</b>	) < (insert no.) 4947(a)(1	) or 5	27				ed?  Yes No
٦V	Vebsite:	► N/A		, , , _ , , , , , , , , , , , , , , , ,	,		H(c)	Are all subordina If "No," attach a l Group exemption	ist. (see in: number	structions)
κ F	orm of o	rganization: 🔀	Corporation Trust As	sociation 🗌 Other 🕨	L	Year of formation: 1	973	M State of leg	al domicile	: <b>MA</b>
Pa	rt I	Summar	у							
	1	Briefly descri	be the organization's miss	sion or most significant activitie	es: ACLU	of MA was e	stabl	ished is	defer	nd freedoms
a)		guarante	ed in the constit	uion and bill of ri	ghts thr	ough public	educa	ation and	legi	slation.
Governance		-								
rna										
ove	2	Check this be	ox 🕨 🗌 if the organizatio	n discontinued its operations c	or disposed o	of more than 25% of	of its net	assets.		
				erning body (Part VI, line 1a)				3		27
s S	4	Number of in	dependent voting membe	rs of the governing body (Part	VI. line 1b)			4		27
itie	5			n calendar year 2013 (Part V, I	. ,			5		24
Activities &	6		of volunteers (estimate if					6		25
Ă			•	Part VIII, column (C), line 12						0
									-	0
							Pr	ior Year		Current Year
	8	Contributions	s and grants (Part VIII, line	e 1h)				70,48	7	113,402
e	9		<b>o</b> (	e 2g)				559,16		506,688
eni	10	0		A), lines 3, 4, and 7d)				14		183
Revenue	11			nes 5, 6d, 8c, 9c, 10c, and 11e						0
	12		( , , , , , , , , , , , , , , , , , , ,	(must equal Part VIII, column (	,			629,79	8	620,273
	13		•	IX, column (A), lines 1-3)	( ): )			025,15		020,275
	14		1 (	X, column (A), line 4)						0
				ee benefits (Part IX, column (A		、 ......⊢		431,95	5	446,245
ses		-		column (A), line 11e)		′ ⊢		151/55		0
Expenses			sing expenses (Part IX, co	( ).		o				<u></u>
, X			ses (Part IX, column (A), I					127,71	2	120,244
		•		t equal Part IX, column (A), line				559,66		566,489
	19	•	,	18 from line 12 • • • • •	,			70,13		53,784
ř							Reginning	of Current Year	<u> </u>	End of Year
Net Assets or Fund Balances	20	Total assets	(Part X, line 16)				Segmining	951,50	6	1,130,367
Ass	21		s (Part X, line 26)					57,55		172,478
Let L	22		· · · /	line 21 from line 20 • • • •				893,95		957,889
Pa			re Block					055,55	01	557,005
				rn, including accompanying schedules	and statements,	and to the best of my k	nowledge a	and belief, it is		
true, c	orrect, ar	nd complete. Decl	aration of preparer (other than off	icer) is based on all information of which	h preparer has a	any knowledge.				
		Caro	l Rose							
Sig	n		e of officer					Dat	е	
Her	e	Caro	l Rose, Executive	Director						
			print name and title							
		Print/Type pre	parer's name	Preparer's signature		Date	6	Check X if	PTIN	
Paie	b	Melissa		Melissa Gilroy		10-16-2014		elf-employed		069703
	- parer			Gilroy CPA		LO TO 2011	Firm's El	<u> </u>	101	
	Only									
200		Finitis address					Phone no		OF 11	10
Mov		Aisouss this		1 MA 02090	<u>.</u>		<u> </u>		596-40	
way		5 discuss this	return with the preparer s	hown above? (see instructions	») ••••		• • • •		••••	Yes 🔀 No

Form	n 990 (2013) American Civil Liberties Union of Massachusetts	04-1180450	Page 2
	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	
1	Briefly describe the organization's mission:		
	ACLU of MA was established is defend freedoms guaranteed in the constituion	and bill of	
	rights through public education and legislation.		
2	Did the organization undertake any significant program services during the year which were not listed on the		<b>.</b>
	prior Form 990 or 990-EZ?	····· Yes D	K NO
2	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?		
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as measing the service accomplishments for each of its three largest program services.	ured by	
•	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to		
	the total expenses, and revenue, if any, for each program service reported.	,	
4a	(Code: ) (Expenses \$ 485,112 including grants of \$ ) (Revenue	e \$	)
	ACLU of MA was established to defend freedoms guaranteed in the constitution	n and bill of	
	rights through public education and legislation.		
4b	(Code: ) (Expenses \$ including grants of \$ ) (Revenue	e \$	)
		· •	/
4c	(Code: ) (Expenses \$ including grants of \$ ) (Revenue	e \$	)
40		, ψ	)
4d	Other program services. (Describe in Schedule O.)	`	
4	(Expenses \$ including grants of \$ ) (Revenue \$	)	
4e	Total program service expenses 485,112	<b>F</b>	000 (2012)

Form 990 (2013)	American	Civil	Liberties	Union	of	Massachusetts
Part IV Checklist of	of Required	Sched	ules			

			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		Х
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,	-		37
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			v
•	complete Schedule D, Part III	- 8		X
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		Х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted	5		<u></u>
10	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V ·····	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	10		- 23
	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,"			
		•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		Х
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	Х	
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	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	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			
40	the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
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		X
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	140		
15	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	10		- 21
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
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		Х
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		Х
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		

			Vee	Na
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or		Yes	No
	government on Part IX, column (A), line 1? If "Yes," complete Scheudle I, Parts I and II	21		Х
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States			
	on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
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	Х	
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) and 501(c)(4) 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		Х
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 so, 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		Х
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? If "Yes," complete Schedule N,			
	Part I · · · · · · · · · · · · · · · · · ·	• 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,			
	or IV, and Part V, line 1 • • • • • • • • • • • • • • • • • •		Х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
_	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	• 37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? Note. All Form 990 filers are required to complete Schedule O	38	Х	

Form 990 (2013)

Form	990 (2013) American Civil Liberties Union of Massachusetts 04-11804	50	F	Page 5
Pa	t V Statements Regarding Other IRS Filings and Tax Compliance			
	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 1			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0			
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	10	21	
2a				
h	Statements, filed for the calendar year ending with or within the year covered by this return <b>2a 24</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	v	
b		20	X	<u> </u>
•	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	-		37
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		<u> </u>
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		Х
b	If "Yes," enter the name of the foreign country:			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	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
C	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			
u	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		х
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or	va		
b	gifts were not tax deductible?	Ch		
-		• 6b		<u> </u>
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		<u> </u>
С	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 and section 509(a)(3) supporting			
•	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring			
	organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
		0-		
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		<u> </u>
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			
	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.			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
~	<b>Note.</b> 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			
5				
-				
C				37
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		ł

Pa	rt 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 the Part VI			X
Sec	ction 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 <b> 1a</b> 27			
	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 <b>······ 1b 27</b>			
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	_		
Ū	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		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 become aware during the year of a significant diversion of the organization s assess	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			21
1 a	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,	10		Δ
b	stockholders, or persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	75		Λ
0	the year by the following:			
2	The governing body?	• 8a	Х	
a 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	0.0	21	
5	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		х
Sec	ction B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			21
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,		- 23	
	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.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
с	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	Х	
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		
Sec	ction C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed <u>MA</u>			
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 🕅 Another's website 🕅 Upon request 🗌 Other (explain in Schedule O)			
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, physical address, and telephone number of the person who possesses the books and records of the organization:			

American Civil Liberties Union of Massachusetts

04-1180450

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Form 990 (2013)

Form 990 (201	3) American Civil Liberties Union of Massachusetts	04-1180450	Page 7			
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Co	mpensated Employe	es, and			
	Independent Contractors					
	Check if Schedule O contains a response or note to any line in this Part VII	<u> </u>	•••			
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees					
•	a 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.

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

(A)	(B)			(0	;)			(D)	(E)	(F)
Name and Title	Average hours per week (list any hours for related organizations below dotted line)	box, u officer	Position (do not check more than one box, unless person is both an officer and a director/trustee) Officer Mighest comployee or director or director			Former	Reportable compensation from the organization (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations		
		Individual trustee or director	Institutional trustee		oloyee	Highest compensated employee				
(1) Kim V Marrkand President	<u>1.00</u>	x		x				o	0	0
(2) Derege B Demissie	1.00			- 23					Ŭ	Ŭ
Vice President		x		x				0	0	0
(3) Paul Y Watanabe	1.00							ů		<b>`</b>
Clerk		x		x				о	0	0
(4) Holly Gunner	1.00									
Treasurer		x		X				0	0	0
(5) Gabriel Camacho	1.00									
Board Member		X						0	0	0
(6) Peter J Epstein	1.00									
Board Member		X						0	0	0
(7) Shannon Erwin	1.00									
Board Member		X						0	0	0
(8) Fran Fajana	1.00									
Board Member		X						0	0	0
(9) Ellen Fisher	1.00									
Board Member		X						0	0	0
(10)Inez_HFriedman-Boyce	1.00									
Board Member		X						0	0	0
(11)Charmane_Higgins	1.00									
Board Member		X						0	0	0
(12)Myong J. Joun	1.00									
Board Member		X						0	0	0
(13)JB Kittredge	1.00								_	_
Board Member		X						0	0	0
(14)Ellen Lubell	<u>1.00</u> _							-	_	_
Board Member		X						0	0	0 Form <b>990</b> (2013)

Form 990 (201	3) American Civil Liberties Union of Massachusetts	04-1180450	Page 7			
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Co	mpensated Employe	es, and			
	Independent Contractors					
	Check if Schedule O contains a response or note to any line in this Part VII	<u> </u>	•••			
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees					
•	a 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)	(B)			(C	;)			(D)	(E)	(F)
Name and Title	Average	Position						Reportable	Reportable	Estimated
	hours per week (list any	(do not check more than one						compensation from	compensation from related	amount of other
	hours for	box, u	box, unless person is both an					the	organizations	compensation
	related organizations	officer	and	a dire	ctor/t	rustee)		organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization
	below dotted of na		Forme Highes employ Key er Officer Officer			Former	(11 2/1000 11100)		and related	
•	line)	Individual trustee or director	Institutional trustee	Cer	Key employee	Highest compensated employee	ner			organizations
			nal tr		loye	e				
		stee	uste		e	bens				
			e			ated				
(1) Maria Manning	1.00_									
Board Member		X						0	0	0
(2) Neil_McGaraghan	1.00									
Board Member		X						0	0	0
(3) Carlos Perez-Albuerne	1.00									
Board Member		X						0	0	0
(4) Kevin S. Prussia	1.00									
Board Member		X						0	0	0
(5) Jeffrey Pyle	1.00									
Board Member		X						0	0	0
(6) Nancy Ryan	1.00	37								-
Board Member	1 00	X						0	0	0
(7) Michael Schneider	<u>1.00</u>	x								0
Board Member	1 00	A						0	0	0
(8) Norma Shapiro	1.00	x						o	0	0
Board Member	1 00							0	0	0
(9) Bryan Simmons Board Member	1.00	x						o	0	0
(40)	1.00							0	0	0
Board Member	<u>-</u>	x						o	0	0
(44)	1.00	- 21						0		0
(11)Lynne Soutter Board Member	<u> </u> - <b></b>	x						o	0	0
(12)Laura R. Studen	1.00								Ŭ	
Board Member	-= <b></b>	x						o	0	0
(13)Susan Yanow	1.00									
Board Member	F	x						0	0	0
(14)Carol Rose										
Executive Director	40.00				Х			0	185,500	39,968
EEA									•	Form <b>990</b> (2013)

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## American Civil Liberties Union of Massachusetts

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Part VII	Section A. Officers, Directors, Trustees,	Key Employ	ees, a	nd H	ligh	est	Comp	ens	ated Employees	continued)			
	(A)	(B)			(C	;)			(D)	(E)		(F)	
	Average			Posi	tion			Reportable	Reportable	1	Estimater	d	
		hours per	· ·				han one		compensation	compensation from	1 <i>i</i>		ıf
		week (list any	officer				both an ustee)		from	related			linn
		hours for related		- 1			<u>,</u>	-	the organization	organizations (W-2/1099-MISC)		Estimated amount of other compensation from the organization and related organizations 20,278 24,350 25,160	
		organizations	ndiv pr dii	nstit	Officer	Key employee	High	Forme	(W-2/1099-MISC)	()			
		below dotted	idua	utio	ę	emp	est i loye	Per					
		line)	or tru	nal t		loye	e				0	ganizatio	ns
			Individual trustee or director	Institutional trustee		ö	pens						
				ĕ			Highest compensated employee						
							<u> </u>						
(15)Shirle	y Lai												
Direct	or of Finance and Admin	40.00				Х			0	128,738	3	20,	278
(16)Stephe	n Hurley									_			
	or of Strategic Development	40.00				Х			o	106,99	5	24.	350
(17)Matthe		40.00										/	
	or of Legal Services	40.00				х			о	145,500		25	160
-		1				- 22			0	145,500	<u></u>	237.	100
(19)													
(40)											<u> </u>		
(19)													
(20)													
<u>(21)</u>		L											
(22)													
		[											
(23)													
(24)													
<u></u>													
(25)											_		
<u>(</u>													
1h Cub	-total · · · · · · · · · · · · · · · · · · ·												
	I from continuation sheets to Part VII, Section							-					
	,		• • •					-	_		_		
	I (add lines 1b and 1c) · · · · · · · ·								0		3	109,	756
	number of individuals (including but not limited	d to those list	ed abo	ve) v	who	rece	eived r	more	e than \$100,000 of				
repo	rtable compensation from the organization 🕨										0		
											_	Yes	No
3 Did t	he organization list any former officer, director	, or trustee, k	ey emp	ploye	ee, c	or hi	ghest	com	pensated				
emp	loyee on line 1a? If "Yes," complete Schedule J	I for such ind	ividual		• •	• •		•••			. 3		Х
4 For a	any individual listed on line 1a, is the sum of rep	portable com	pensat	ion a	and	othe	er com	pens	sation from the				
orga	nization and related organizations greater than	\$150,000? l	f "Yes,"	' cor	nple	te S	chedu	le J	for such				
indiv	idual • • • • • • • • • • • • • • • • • • •										. 4	X	
5 Did a	any person listed on line 1a receive or accrue c	ompensation	from a	anv i	unre	late	d orga	niza	tion or individual				
	ervices rendered to the organization? If "Yes,"	•					0				. 5		x
	B. Independent Contractors		104410	0.01		,							
	plete this table for your five highest compensat	ad independ	ont cor	otroc	tore	tha	t rocoi	und	more then \$100.00	0 of			
	· · · · · ·												
	pensation from the organization. Report compe	ensation for tr	ie cale	nuar	yea	ar er	iaing v	vitri G	or within the organ	ization's tax			
year.													
	(A)								(B)			(C)	
	Name and business address								Description of	services	Cor	npensatio	on
2 Total	number of independent contractors (including	but not limite	d to the	ose	liste	d ar	ove) v	vho					
	ived more than \$100,000 of compensation from			•			- / •	-					
1000		organizi											

990 (2		iberties Union	of Massachuse	tts	04-11804	50 Page 9
't VIII	Statement of Revenue					
	Check if Schedule O contains a respons	e or note to any line in th	nis Part VIII • • • (A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
	<ul> <li>a Federated campaigns</li></ul>		113,402			
2	a Membership income	900099	502,588	502,588		
	b Consulting income		4,100	4,100		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		506,688			
3	Investment income (including dividends, int and other similar amounts)		183	183		
4						
5	Royalties • • • • • • • • • • • • • • • • • • •	<u></u>				
	a Gross rents		-			
	a Gross amount from sales of (i) Securitien	es (ii) Other	-			
	<ul> <li>b Less: cost or other basis and sales expenses</li> <li>c Gain or (loss)</li> <li>d Net gain or (loss)</li> </ul>	 				
8	a Gross income from fundraising events (not including \$	- a				
	<b>b</b> Less: direct expenses	• b				
	c Net income or (loss) from fundraising event	s . <u></u>				
	<ul> <li>a Gross income from gaming activities.</li> <li>See Part IV, line 19</li></ul>	. b	_			
	c Net income or (loss) from gaming activities	· · · · · · · · · · •				
	<ul> <li>a Gross sales of inventory, less returns and allowances</li> <li>b Less: cost of goods sold</li> </ul>		-			
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code				
11	a					
	b					
	c					
	d All other revenue	<del></del>				
	e Total. Add lines 11a-11d					
			620.272	506 871	0	0

#### 2013) American Civil Liberties Union of Massachusetts Statement of Functional Expenses

Sect	ion 501(c)(3) and 501(c)(4) organizations must complete all co		izations must complete	column (A).	
	Check if Schedule O contains a response or note to an	,			<u></u>
	ot include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
8b, 9	b, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to governments and				
	organizations in the United States. See Part IV, line 21 •				
2	Grants and other assistance to individuals in				
_	the United States. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
~	trustees, and key employees	37,100	22,260	14,840	
6	Compensation not included above, to disqualified				
	persons (as defined under section $4958(f)(1)$ ) and				
7	persons described in section 4958(c)(3)(B) · · · · · · Other salaries and wages · · · · · · · · · · · · · · · · · · ·	207 207	000 600	20, 600	
8	Pension plan accruals and contributions (include	307,327	277,637	29,690	
0	section 401(k) and 403(b) employer contributions)	20 626	27 705	2 941	
9	Other employee benefits	30,636 45,074	27,795 39,551	2,841 5,523	
J 10	Payroll taxes	26,108	21,659	4,449	
11	Fees for services (non-employees):	20,100	21,039	1,115	
a					
b					
c		10,190		10,190	
d		10/150			
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.)	25,164	23,013	2,151	
12	Advertising and promotion		-	-	
13	Office expenses	8,233	6,509	1,724	
14	Information technology	14,637	13,617	1,020	
15	Royalties • • • • • • • • • • • • • • • • • • •				
16	Occupancy	36,970	32,470	4,500	
17	Travel	2,535	750	1,785	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,026	894	1,132	
20					
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	374	328	46	
23	Insurance	1,957	1,731	226	
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.)				
a	Books and subscriptions	10,081	9,983	98	
b	Printing	5,203	5,198	5	
c	Dues and fees	2,874	1,717	1,157	
d					
e 25	All other expenses		407 446		
25 26	Total functional expenses. Add lines 1 through 24e       •         Joint costs. Complete this line only if the	566,489	485,112	81,377	0
20	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here F if following SOP 98-2 (ASC 958-720)				

Net Assets of Fund Balances

parties, and other liabilities not included on lines 17-24). Complete Part X	
of Schedule D	29,174
Total liabilities. Add lines 17 through 25	57,550
Organizations that follow SFAS 117 (ASC 958), check here 🕨 🔀 and	
complete lines 27 through 29, and lines 33 and 34.	
Unrestricted net assets	893,956
Temporarily restricted net assets	
Permanently restricted net assets	
Organizations that do not follow SFAS 117 (ASC 958), check here 🛛 🕨 🔲 and	
complete lines 30 through 34.	
Capital stock or trust principal, or current funds	
Paid-in or capital surplus, or land, building, or equipment fund	
Retained earnings, endowment, accumulated income, or other funds	
Total net assets or fund balances	893,956

. . . . . . .

. . . . . . . . .

. . . . . . . . . . . . . . .

Part X **Balance Sheet** Check if Schedule O contains a response or note to any line in this Part X ..... (A) (B) End of year Beginning of year 1 1 Cash - non-interest-bearing 799,053 139,045 2 Savings and temporary cash investments ..... 2 3 Pledges and grants receivable, net 4,000 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 7 Notes and loans receivable, net Assets 8 Inventories for sale or use ..... 8 9 Prepaid expenses and deferred charges ..... 9 15,327 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a 3,741 Less: accumulated depreciation 10b 10c b 847 3,268 11 Investments - publicly traded securities 11 910,149 Investments - other securities. See Part IV, line 11 12 12 13 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 14 15 Other assets. See Part IV, line 11 15 129,858 78,279 Total assets. Add lines 1 through 15 (must equal line 34) 16 951,506 16 1,130,367 17 Accounts payable and accrued expenses ..... 28,376 17 32,536 18 18 19 Deferred revenue 19 Tax-exempt bond liabilities 20 20

Escrow or custodial account liability. Complete Part IV of Schedule D

Loans and other payables to current and former officers, directors,

trustees, key employees, highest compensated employees, and

Secured mortgages and notes payable to unrelated third parties

Other liabilities (including federal income tax, payables to related third

Unsecured notes and loans payable to unrelated third parties ......

Total liabilities and net assets/fund balances

disgualified persons. Complete Part II of Schedule L

21

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23

24

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893,956

951,506

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2,894

957,889

139,942

172,478

957,889

1,130,367 Form 990 (2013)

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-iabilities

Form	1990 (2013) American Civil Liberties Union of Massachusetts 0	4-118045	0	Pa	age <b>12</b>
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	• 1	e	520,2	273
2	Total expenses (must equal Part IX, column (A), line 25)	2	5	66,4	<u>189</u>
3	Revenue less expenses. Subtract line 2 from line 1	3		53,7	784
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8	93,9	956
5	Net unrealized gains (losses) on investments	- 5		10,1	L49
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	9	)57 <b>,</b> 8	389
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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
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.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				
	the Single Audit Act and OMB Circular A-133?		- 3a		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		
			Earm	000 (	20121

EA	

Form 990 (2013)

# Schedule B

(Form 990, 990-EZ,					
or 990-PF)					
Department of the Treasury					

Internal Revenue Service

# Schedule of Contributors

OMB No. 1545-0047

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

Name of the organization

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

Name of the organization	Employer identification number
American Civil Liberties Union of Massachusetts	04-1180450
Organization type (check one):	

Filers of:	Section:
Form 990 or 990-EZ	501(c)( <b>4</b> ) (enter number) organization
	4947(a)(1) nonexempt charitable trust <b>not</b> 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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

#### Special Rules

- For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. EEA

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Employer i	dentification	number

American Civil Liberties Union of Massachusetts

04-1180450

Part I	Contributors (see instructions). Use duplicate copie	es of Part I if additional space is r	needed.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_1_	Glenn Parker 186 Spring Street Lexington, MA 02421	\$0,000	PersonImage: CompleteNoncashImage: Complete(CompletePart II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_2	Dr. Carol Masters 199 Coolidge Ave No 107 Watertown, MA 02472	\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

SCHEDULE C Political Campaign and Lobbying Activities		OMB No. 1545-0047							
(Form 990 or 990-E	Form 990 or 990-EZ)			2013					
Department of the Treasury Internal Revenue Service	Department of the Treasury       For Organizations Exempt From Income Tax Under section 501(c) and section 527         Complete if the organization is described below.       Attach to Form 990 or Form 990-EZ.         Department of the Treasury       See separate instructions.         Internal Revenue Service       Information about Schedule C (Form 990 or 990-EZ) and its Instructions is at www.irs.gov/form990.				Given to Public Inspection				
If the organization a	If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then								
<ul> <li>Section 501(c)</li> </ul>	, .	Parts I-A and B. Do not complete Part I 3)) organizations: Complete Parts I-A ar I-A only.		complete Part I-B.					
<ul> <li>Section 501(c)(3)</li> </ul>	3) organizations that have	990, Part IV, line 4, or Form 990-EZ, P filed Form 5768 (election under section NOT filed Form 5768 (election under se	501(h)): Complete	Part II-A. Do not compl	ete Part II-B.				
_ •	•	990, Part IV, line 5 (Proxy Tax) or For	n 990-EZ, Part V,	line 35c (Proxy Tax), t	hen				
<ul> <li>Section 501(c)(-</li> <li>Name of organization</li> </ul>	4), (5), or (6) organizations	: Complete Part III.		Employ	er identification number				
-	' il Liberties Unic	n of Maggachugat			L80450				
Part I-A Co	mplete if the organ	ization is exempt under secti	on 501(c) or i						
	•	s direct and indirect political campaign a			-				
3 Volunteer hour	s			•••••••					
Part I-B Co	malete if the organ	ization is exempt under secti	$\frac{1}{2}$ on 501(c)(3)						
	· ·	red by the organization under section 49							
		ed by organization managers under section 49							
		5 tax, did it file Form 4720 for this year?							
<b>b</b> If "Yes," descri									
		ization is exempt under secti		cept section 501(	c)(3).				
		e filing organization for section 527 exer	•						
				· · · · · · · · ▶ \$					
		n's funds contributed to other organization		▶ s					
•		lines 1 and 2. Enter here and on Form 1		Ψ.					
	•								
4 Did the filing or	rganization file Form 1120	-POL for this year?			•••• Yes 🗌 No				
		er identification number (EIN) of all secti		•	•				
-		rganization listed, enter the amount paid							
		ved that were promptly and directly deliv	•						
as a separate s	segregated fund or a politic	cal action committee (PAC). If additional	space is needed,	provide information in F					
(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)									
For Paperwork Reduction	Act Notice, see the Instruction	s for Form 990 or 990-EZ.		Sc	nedule C (Form 990 or 990-EZ) 2013				

EEA

Part II-A       Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).         A       Check ▶ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).         B       Check ▶ if the filing organization checked box A and "limited control" provisions apply.         Limits on Lobbying Expenditures       (a) Filing         (The term "expenditures" means amounts paid or incurred.)       organization's totals         1a       Total lobbying expenditures to influence public opinion (grass roots lobbying)	Sche		Liberties Union of Massachusetts	04-11804				
A       Check       if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).         B       Check       if the filing organization checked box A and "limited control" provisions apply.         Limits on Lobbying Expenditures       (a) Filing organization's totals         (The term "expenditures" means amounts paid or incurred.)       (a) Filing organization's totals         1a       Total lobbying expenditures to influence public opinion (grass roots lobbying)       (b) Affiliated group totals         c       Total lobbying expenditures (add lines 1a and 1b)       (b)         d       Other exempt purpose expenditures (add lines 1c and 1d)       (c)         d       Chever \$\$200,000       20% of the amount on line 1e.       (c)         Over \$\$500,000       20% of the amount on line 1e.       (c)       (c)         Over \$\$1,000,000 but not over \$1,000,000       \$175,000 plus 10% of the excess over \$1,000,000.       (c)         Over \$1,000,000       \$175,000 plus 5% of the excess over \$1,000,000.       (c)       (c)         g       Grassroots nontaxable amount (enter 25% of line 1f)       (c)       (c)       (c)         B       Over \$1,000,000       \$1,000,000.       \$1,000,000.       (c)         Over \$1,000,000       \$1,000,000.       \$	Pa		is exempt under section 501(c)(3) and filed	l Form 5768 (elec	ction under			
name, address, EIN, expenses, and share of excess lobbying expenditures).         B       Check       if the filing organization checked box A and "limited control" provisions apply.         Limits on Lobbying Expenditures       (a) Filing organization's totals       organization's totals         1a       Total lobbying expenditures to influence public opinion (grass roots lobbying)		section 501(h)).						
B       Check       if the filing organization checked box A and "limited control" provisions apply.         Limits on Lobbying Expenditures       (a) Filing organization's totals       (b) Affiliated group totals         1a       Total lobbying expenditures to influence public opinion (grass roots lobbying)	Α	Check 🕨 🗌 if the filing organization belongs to ar	affiliated group (and list in Part IV each affiliated group me	ember's				
Limits on Lobbying Expenditures       (a) Filing organization's totals         1a       Total lobbying expenditures to influence public opinion (grass roots lobbying)       (b) Affiliated group totals         b       Total lobbying expenditures to influence a legislative body (direct lobbying)       (c)         c       Total lobbying expenditures (add lines 1a and 1b)       (c)         d       Other exempt purpose expenditures       (c)         e       Total exempt purpose expenditures (add lines 1c and 1d)       (c)         f       Lobbying nontaxable amount. Enter the amount from the following table in both columns.       (c)         If the amount on line 1e, column (a) or (b) is:       The lobbying nontaxable amount is :       (c)         Not over \$500,000       20% of the amount on line 1e.       (c)         Over \$1,000,000 but not over \$1,000,000       \$100,000 plus 15% of the excess over \$500,000.       (c)         Over \$17,000,000       \$100,000 plus 5% of the excess over \$1,000,000.       (c)         G starstots nontaxable amount (enter 25% of line 1f)       (c)       (c)         i       Subtract line 1f from line 1a. If zero or less, enter -0-       (c)         i       Subtract line 1f from line 1a. If zero or less, enter -0-       (c)         i       Subtract line 1f from line 1a. If zero or less, enter -0-       (c)         i		name, address, EIN, expenses, and	share of excess lobbying expenditures).					
(The term "expenditures" means amounts paid or incurred.)         organization's totals         group totals           1a         Total lobbying expenditures to influence public opinion (grass roots lobbying)	В	Check 🕨 🔲 if the filing organization checked box	A and "limited control" provisions apply.					
1a       Total lobbying expenditures to influence public opinion (grass roots lobbying)       0       0         b       Total lobbying expenditures to influence a legislative body (direct lobbying)       0       0         c       Total lobbying expenditures (add lines 1a and 1b)       0       0         d       Other exempt purpose expenditures (add lines 1c and 1d)       0       0         e       Total exempt purpose expenditures (add lines 1c and 1d)       0       0         f       Lobbying nontaxable amount. Enter the amount from the following table in both columns.       0       0         If the amount on line 1e, column (a) or (b) is:       The lobbying nontaxable amount is :       0       0         Not over \$500,000       20% of the amount on line 1e.       0       0       0         Over \$500,000 but not over \$1,000,000       \$100,000 plus 15% of the excess over \$500,000.       0       0         Over \$1,000,000 but not over \$1,000,000       \$175,000 plus 10% of the excess over \$1,500,000.       0       0         Over \$1,000,000 but not over \$1,000,000       \$1,000,000.       \$225,000 plus 5% of the excess over \$1,500,000.       0         Over \$17,000,000       \$1,000,000.       \$1,000,000.       \$1,000,000.       0       0         g       Grassroots nontaxable amount (enter 25% of line 1f)       0		Limits on Lobbyi	ng Expenditures	(a) Filing	(b) Affiliated			
b       Total lobbying expenditures to influence a legislative body (direct lobbying)		(The term "expenditures" mea	ans amounts paid or incurred.)	organization's totals	group totals			
c       Total lobbying expenditures (add lines 1a and 1b)	1a	Total lobbying expenditures to influence public opini	on (grass roots lobbying)					
d       Other exempt purpose expenditures	b	Total lobbying expenditures to influence a legislative	e body (direct lobbying)					
e       Total exempt purpose expenditures (add lines 1c and 1d)	С	Total lobbying expenditures (add lines 1a and 1b)						
f       Lobbying nontaxable amount. Enter the amount from the following table in both columns.         If the amount on line 1e, column (a) or (b) is:       The lobbying nontaxable amount is :         Not over \$500,000       20% of the amount on line 1e.         Over \$500,000 but not over \$1,000,000       \$100,000 plus 15% of the excess over \$500,000.         Over \$1,000,000 but not over \$1,000,000       \$175,000 plus 10% of the excess over \$1,000,000.         Over \$1,500,000 but not over \$17,000,000       \$225,000 plus 5% of the excess over \$1,500,000.         Over \$17,000,000       \$1,000,000.         g       Grassroots nontaxable amount (enter 25% of line 1f)         h       Subtract line 1g from line 1a. If zero or less, enter -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 line 1h or line 1i, did the organization file Form 4720	d	Other exempt purpose expenditures						
If the amount on line 1e, column (a) or (b) is:       The lobbying nontaxable amount is :         Not over \$500,000       20% of the amount on line 1e.         Over \$500,000 but not over \$1,000,000       \$100,000 plus 15% of the excess over \$500,000.         Over \$1,000,000 but not over \$1,500,000       \$175,000 plus 10% of the excess over \$1,000,000.         Over \$1,500,000 but not over \$1,500,000       \$1225,000 plus 5% of the excess over \$1,500,000.         Over \$17,000,000       \$1000,000.         g Grassroots nontaxable amount (enter 25% of line 1f)	е	Total exempt purpose expenditures (add lines 1c ar	nd 1d) • • • • • • • • • • • • • • • • • • •					
If the amount on line 1e, column (a) or (b) is:       The lobbying nontaxable amount is :         Not over \$500,000       20% of the amount on line 1e.         Over \$500,000 but not over \$1,000,000       \$100,000 plus 15% of the excess over \$500,000.         Over \$1,000,000 but not over \$1,500,000       \$175,000 plus 10% of the excess over \$1,000,000.         Over \$1,500,000 but not over \$1,500,000       \$125,000 plus 5% of the excess over \$1,000,000.         Over \$1,000,000 but not over \$17,000,000       \$225,000 plus 5% of the excess over \$1,500,000.         Over \$17,000,000       \$1,000,000.         g Grassroots nontaxable amount (enter 25% of line 1f)       ••••••••••••••••••••••••••••••••••••	f	Lobbying nontaxable amount. Enter the amount from	m the following table in both					
Not over \$500,000         20% of the amount on line 1e.           Over \$500,000 but not over \$1,000,000         \$100,000 plus 15% of the excess over \$500,000.           Over \$1,000,000 but not over \$1,500,000         \$175,000 plus 10% of the excess over \$1,000,000.           Over \$1,500,000 but not over \$17,000,000         \$225,000 plus 5% of the excess over \$1,500,000.           Over \$17,000,000         \$1000,000.           g Grassroots nontaxable amount (enter 25% of line 1f)		columns.						
Over \$500,000 but not over \$1,000,000         \$100,000 plus 15% of the excess over \$500,000.           Over \$1,000,000 but not over \$1,500,000         \$175,000 plus 10% of the excess over \$1,000,000.           Over \$1,500,000 but not over \$17,000,000         \$225,000 plus 5% of the excess over \$1,500,000.           Over \$17,000,000         \$1,000,000.           g Grassroots nontaxable amount (enter 25% of line 1f)         ••••••••••••••••••••••••••••••••••••		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is :					
Over \$1,000,000 but not over \$1,500,000         \$175,000 plus 10% of the excess over \$1,000,000.           Over \$1,500,000 but not over \$17,000,000         \$225,000 plus 5% of the excess over \$1,500,000.           Over \$17,000,000         \$1,000,000.           g Grassroots nontaxable amount (enter 25% of line 1f)         ••••••••••••••••••••••••••••••••••••		Not over \$500,000	20% of the amount on line 1e.					
Over \$1,500,000 but not over \$17,000,000       \$225,000 plus 5% of the excess over \$1,500,000.         Over \$17,000,000       \$1,000,000.         g Grassroots nontaxable amount (enter 25% of line 1f)       ••••••••••••••••••••••••••••••••••••		Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.					
Over \$17,000,000       \$1,000,000.         g       Grassroots nontaxable amount (enter 25% of line 1f)         h       Subtract line 1g from line 1a. If zero or less, enter -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 line 1h or line 1i, did the organization file Form 4720		Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.					
g       Grassroots nontaxable amount (enter 25% of line 1f)         h       Subtract line 1g from line 1a. If zero or less, enter -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 line 1h or line 1i, did the organization file Form 4720		Over \$1,500,000 but not over \$17,000,000         \$225,000 plus 5% of the excess over \$1,500,000.						
h       Subtract line 1g from line 1a. If zero or less, enter -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 line 1h or line 1i, did the organization file Form 4720		Over \$17,000,000	\$1,000,000.					
Subtract line 1f from line 1c. If zero or less, enter -0-     If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720	g	Grassroots nontaxable amount (enter 25% of line 1	f) • • • • • • • • • • • • • • • • • • •					
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720	h	Subtract line 1g from line 1a. If zero or less, enter -	)					
	i	Subtract line 1f from line 1c. If zero or less, enter -0-						
reporting section 4911 tax for this year? · · · · · · · · · · · · · · · · · · ·	j	If there is an amount other than zero on either line 1	h or line 1i, did the organization file Form 4720					
		reporting section 4911 tax for this year?	<u></u>		🗌 Yes 🗌 No			

4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

	Lobbying Expenditures During 4-Year Averaging Period							
	Calendar year (or fiscal year beginning in)	<b>(a)</b> 2010	<b>(b)</b> 2011	(c) 2012	<b>(d)</b> 2013	<b>(e)</b> Total		
2a	Lobbying nontaxable amount							
b	Lobbying ceiling amount (150% of line 2a, column (e))							
с	Total lobbying expenditures							
d	Grassroots nontaxable amount							
e	Grassroots ceiling amount (150% of line 2d, column (e))							
f	Grassroots lobbying expenditures							

Schedule C (Form 990 or 990-EZ) 2013

Schedule C (Form 9	90 or 990-EZ) 2013	American	Civil	Liberties	Union	of	Massachusetts	04-1180450	Page 3
Part II-B	Complete if	the organi	zation	is exempt u	inder se	ecti	on 501(c)(3) and has	NOT filed Form 5768	
	(election un	der section	n 501(h	ı)).					

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed		(	a)	(b)
	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?			
i	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			
с	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?			
Pa	rt III-A Complete if the organization is exempt under section 501(c)(4), section 501(c	;)(5),	or s	ection

501	(c)(	(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	Х	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		Х
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		Х
	art III B Complete if the examplement of exampt under costion $501(c)(4)$ costion $501(c)(5)$ or cost	4ion		

# Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is 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	
Pa	rt IV Supplemental Information		

Provide 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, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SCH	IEDULE D	Suppler	OMB No. 1545-0047			
(Foi	Form 990) Complete if the organization answered "Yes," to Form 990,					2013
		Part IV, line 6, 7	, 8, 9, 10, 11a, 11b, 11c	, 11d, 11e, 11f, 12a, or 12b	).	2013
Depart	ment of the Treasury		Attach to Form 9	990.		Open to Public
	Revenue Service	Information about Schedule D	(Form 990) and its ins	structions is at www.irs.g	ov/form990.	Inspection
	of the organization		<b>C</b> 1		Employer identif	
		il Liberties Union			04-118	0450
Pa		tions Maintaining Donor Advis if the organization answered "Ye			bunts.	
	Complete		(a) Donor ad		(b) Euroda and	other accounts
1	Total number at en	d of year			(b) Funds and	
2		utions to (during year)				
3	00 0	from (during year)				
4	Aggregate value at	t end of year				
5	Did the organizatio	n inform all donors and donor advisor	s in writing that the ass	ets held in donor advised		
	funds are the organ	nization's property, subject to the orga	inization's exclusive leg	al control?		· · · · 🗌 Yes 🗌 No
6	-	on inform all grantees, donors, and do	•	•	b	
		purposes and not for the benefit of the				
De		issible private benefit?				···· Yes 📋 No
Pa		vation Easements	as" to Form 000 Do	rt IV/ line 7		
	-	e if the organization answered "Y				
1	<b>—</b> · · · ·	servation easements held by the organ of land for public use (e.g., recreation of	· _	Preservation of an histori	cally important land	2102
	Protection of n			Preservation of a certified		alea
	Preservation o					
2		through 2d if the organization held a c	ualified conservation c	ontribution in the form of a	conservation	
		ast day of the tax year.				the End of the Tax Year
а		nservation easements • • • • •			· · 2a	
b	Total acreage restr	ricted by conservation easements			2b	
с	Number of conserv	vation easements on a certified histori	c structure included in (	a)	· · 2c	
d	Number of conserv	vation easements included in (c) acqu	ired after 8/17/06, and i	not on a		
	historic structure lis	sted in the National Register • • •			• • 2d	
3	Number of conserv	vation easements modified, transferre	d, released, extinguishe	ed, or terminated by the org	anization during the	e
	tax year					
4		where property subject to conservation		▶ <u></u>		
5	-	tion have a written policy regarding the				
c		orcement of the conservation easeme			****	···· 🗌 Yes 📋 No
6	Stall and volunteer	r hours devoted to monitoring, inspect	ing, and enforcing cons	ervation easements during	ine year	
7	Amount of expense	 es incurred in monitoring, inspecting, a	and enforcing conserva	tion easements during the	vear	
•	► \$				your	
8		vation easement reported on line 2(d)	above satisfy the requi	rements of section 170(h)(4	4)(B)	
	(i) and section 170					Yes 🗌 No
9	In Part XIII, describ	be how the organization reports conse	rvation easements in it	s revenue and expense sta	tement, and	
	balance sheet, and	d include, if applicable, the text of the f	ootnote to the organiza	tion's financial statements	that describes the	
		ounting for conservation easements.				
Pa		zations Maintaining Collect			Other Similar A	Assets.
		te if the organization answered "				
1a		elected, as permitted under SFAS 116				
		ical treasures, or other similar assets				
		vide, in Part XIII, the text of the footno				
b	-	elected, as permitted under SFAS 116				
		ical treasures, or other similar assets		i, education, or research in	i jurtherance of	
		vide the following amounts relating to uded in Form 990, Part VIII, line 1			► ¢	
		d in Form 990, Part VIII, line 1				
2	.,	received or held works of art, historica				
2	-	required to be reported under SFAS 1		-		
а	Ū	d in Form 990, Part VIII, line 1	( , <b>)</b>			
b		Form 990, Part X				
		on Act Notice, see the Instructions			Ψ	Schedule D (Form 990) 2013

	ule D (Form 990) 2013 American Civil							04-11804	
Pai	rt III Organizations Maintaining C	Collect	ions o	f Art, Histo	orical T	reasures, o	or Oth	er Similar Ass	ets (continued)
3	Using the organization's acquisition, accession,	and othe	er record	s, check any c	of the follo	wing that are	a signifi	cant use of its	
	collection items (check all that apply):								
а	Public exhibition		d 🗌 l	Loan or excha	nge progra	ams			
b	Scholarly research		e 🗌 (	Other					
с	Preservation for future generations			-					
4	Provide a description of the organization's collect	ctions an	d explair	n how they fur	ther the or	ganization's e	exempt p	ourpose in Part	
	XIII.					3			
5	During the year, did the organization solicit or re	eceive do	nations	of art, historica	al treasure	s, or other sin	nilar		
•	assets to be sold to raise funds rather than to be								• 🗌 Yes 🗌 No
Pa	rt IV Escrow and Custodial Arrange			art of the orge					
	Complete if the organization ar			" to Form 9	90 Part	t IV line 9	or rep	orted an amoun	t on Form
	990, Part X, line 21.		u		00, i ai	,	00		
10	Is the organization an agent, trustee, custodian	or othor	intormod	lion for contril	outions or	othor oposto r	aat		
1a									
									· · ∐ Yes ∐ No
b	If "Yes," explain the arrangement in Part XIII and	d comple	te the fol	llowing table:					
								Amo	unt
С	Beginning balance								
d	Additions during the year							1	
е	Distributions during the year •••••							•	
f	Ending balance								
2a	Did the organization include an amount on Form	n 990, Pa	art X, line	e 21? ••					🕂 🗌 Yes 🗌 No
b	If "Yes," explain the arrangement in Part XIII. Ch	neck here	if the e	xplanation has	been pro	vided in Part 2	XIII		<u></u>
Pa	rt V Endowment Funds.								
	Complete if the organization ar	nswere	d "Yes'	" to Form 9	90, Parl	t IV, line 10	).		
		(a) Cu	urrent year	(b) Pri	or year	(c) Two years	back	(d) Three years back	(e) Four years back
1a	Beginning of year balance							., ,	
b	Contributions								
c	Net investment earnings, gains, and								
Ū	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	t year en	d balanc	e (line 1g, coli	umn (a)) h	eld as:			
а	Board designated or quasi-endowment		%						
b	Permanent endowment  %								
С	Temporarily restricted endowment		%						
	The percentages in lines 2a, 2b, and 2c should	equal 10	0%.						
3a	Are there endowment funds not in the possession	on of the	organiza	ation that are h	neld and a	dministered fo	or the		
	organization by:								Yes No
	(i) unrelated organizations								- 3a(i)
	(ii) related organizations								• 3a(ii)
b	If "Yes" to 3a(ii), are the related organizations lis	sted as re	equired c	on Schedule R	?				3b
4	Describe in Part XIII the intended uses of the or	ganizatic	on's endo	wment funds.					
Pa	rt VI Land, Buildings, and Equipm	nent.							
	Complete if the organization ar	nswere	d "Yes'	" to Form 9	90, Part	t IV, line 11	a. See	e Form 990, Par	t X, line 10.
	Description of property			r other basis		, or other basis		Accumulated	(d) Book value
	·····		• •	estment)		other)	• • •	epreciation	(, <u>.</u>
1a	Land								
b	Buildings	. ⊢							
	•	· · · -				2 11 / 1		0.47	0.004
C L	Leasehold improvements	· · ·  -				3,741		847	2,894
d	Equipment	· · · -							
<u>e</u>	Other								
Iota	I. Add lines 1a through 1e. (Column (d) must equ	ial Form	990, Par	τ X, column (E	s), line 10(	C).) •••		•	2,894

Schedule D (Form 990) 2013

EEA

Schedule D (Form	990) 2013 American Civ	il Liberties Union of M	Massachusetts	04-1180450 Pag	ge <b>3</b>
Part VII	Investments - Other Securities				
	Complete if the organization answ	vered "Yes" to Form 990, Pa	rt IV, line 11b. See Fo	orm 990, Part X, line 12.	
	(a) Description of security or category	(b) Book value	(c) Met	hod of valuation:	
	(including name of security)		Cost or end-c	of-year market value	
. ,	derivatives • • • • • • • • • • • • • • • • • • •	••			
	eld equity interests	· ·			
(3) Other					
(A)					
_(B)					
_(C)					
_(D)					
_(E)					
_(F)					
_(G)					
_(H)					
	) must equal Form 990, Part X, col. (B) line 12.)	•			
Part VIII	Investments - Program Related				
	Complete if the organization answ	vered "Yes" to Form 990, Pa	rt IV, line 11c. See Fo	orm 990, Part X, line 13.	
	(a) Description of investment	(b) Book value	(c) Met	hod of valuation:	
			Cost or end-c	of-year market value	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	) must equal Form 990, Part X, col. (B) line 13.)	•			
Part IX	Other Assets.				
	Complete if the organization answ	vered "Yes" to Form 990, Pa	irt IV, line 11d. See Fo	orm 990, Part X, line 15.	
		(a) Description		(b) Book value	
	rom ACLU National			78,2	279
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	n (b) must equal Form 990, Part X, col. (B) lin	e 15.) • • • • • • • • • • • • • • • • • • •		78,2	:79
Part X	Other Liabilities.		nt IV / 15mm 44 m m 44 f /		
	Complete if the organization answ	vered "Yes" to Form 990, Pa	irt IV, line Tie of Tif.	See Form 990, Part X,	
	line 25.				
1.	(a) Description of liability	(b) Book value	_		
	income taxes		_		
	o ACLU Foundation	90,671	_		
	red rent	49,271	_		
(4)			_		
(5)			_		
(6)			_		
(7)					
(8)					
(9)					
	) must equal Form 990, Part X, col. (B) line 25.)	139,942			
	uncertain tax positions. In Part XIII, provide th	-			_
organization's	liability for uncertain tax positions under FIN	48 (ASC 740). Check here if the text	t of the footnote has been p	rovided in Part XIII .	• 🛛

-		4-1180450	Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue per	Return.	
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	634,272
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains on investments 2a 10,149		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.) ••••••••••••••••••••••••••••••••••		
е	Add lines 2a through 2d	2e	24,148
3	Subtract line 2e from line 1 · · · · · · · · · · · · · · · · · ·	3	610,124
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 <b>4a</b> and <b>4b</b>	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	610,124
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses	per Return.	
Pa	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.	ber Return.	
Pa 1		per Return.	580,488
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.           Total expenses and losses per audited financial statements           Amounts included on line 1 but not on Form 990, Part IX, line 25:		580,488
1	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities       13,999		580,488
1 2	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:		580,488
1 2 a	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities       2a       13,999         Prior year adjustments       2b       2c		580,488
1 2 a b	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)		580,488
1 2 a b c	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities       2a       13,999         Prior year adjustments       2b       2c		580,488
1 2 b c d	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)	1	
1 2 b c d e	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d	1 2e	13,999
1 2 b c d e 3	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.Total expenses and losses per audited financial statementsAmounts included on line 1 but not on Form 990, Part IX, line 25:Donated services and use of facilitiesPrior year adjustmentsOther lossesOther (Describe in Part XIII.)Add lines 2a through 2dSubtract line 2e from line 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7b4a	1 2e	13,999
1 2 a b c d e 3 4	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 2e	13,999
1 2 a b c d e 3 4 a	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.Total expenses and losses per audited financial statementsAmounts included on line 1 but not on Form 990, Part IX, line 25:Donated services and use of facilitiesPrior year adjustmentsOther lossesOther (Describe in Part XIII.)Add lines 2a through 2dSubtract line 2e from line 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7b4a	1 2e	13,999
1 2 a b c d e 3 4 a b c 5	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.Total expenses and losses per audited financial statementsAmounts included on line 1 but not on Form 990, Part IX, line 25:Donated services and use of facilitiesDonated services and use of facilitiesPrior year adjustmentsOther lossesOther (Describe in Part XIII.)Add lines 2a through 2dSubtract line 2e from line 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7bOther (Describe in Part XIII.)Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7bOther (Describe in Part XIII.)	1 2e 3	13,999

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

#### 01. Footnote for uncertain tax position under FIN 48 (Part X)

The Union follows the provisions in GAAP, Accounting for Uncertainty in Income Taxes,

which prescribes a recognition threshold and measurement attribute for the financial

statement recognition and measurement of a tax position taken, or expected to be taken, in

a tax return. This interpretation also provides guidance on de-recognition,

classification, interest and penalties, accounting in interim periods, and disclosure

requirements for uncertain tax positions. The Union has determined that there are no

material unrecognized tax effects as of March 31, 2014 and 2013.

SCHE	DULE	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

OMB No. 1545-0047

2013

Open to Public

►	Complete if the organization	answered	"Yes" t	o Form 990,	Part IV,	line 23.
	Attach to Form	990. 🕨	See se	parate instru	uctions.	

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

Inspection Employer identification number

04-1180450

	rican Civil Liberties Union of Massac 04-1180450							
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 in 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							
	Discretionary spending account Personal services (e.g., 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 in line							
	1a?	2						
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the							
Ū	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							
	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 in Form 990, Part VII, Section A, line 1a, with respect to the filing							
-	organization or a related organization:							
-	Receive a severance payment or change-of-control payment?	4a		х				
	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X				
b	Participate in, or receive payment from, an equity-based compensation arrangement?	40 40		X				
С	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	40						
	in tes to any or lines 44°C, list the persons and provide the applicable amounts for each item in Fart III.							
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.							
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any							
5	compensation contingent on the revenues of:							
-	The organization?	50		v				
	Any related organization?	5a 5b		X X				
b	If "Yes" to line 5a or 5b, describe in Part III.	50						
e	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any							
0								
-	compensation contingent on the net earnings of: The organization? ••••••••••••••••••••••••••••••••••••	6.		v				
	Any related organization?	6a		X				
a		6b		X				
-	If "Yes" to line 6a or 6b, describe in Part III.							
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed	_		v				
~	payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X				
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject							
	to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe							
-		8		X				
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in	-						
	Regulations section 53.4958-6(c)?	9						
For F	Paperwork Reduction Act Notice, see the Instructions for Form 990. sche	dule J (	Form 99	90) 2013				

Schedule J (Form 990) 2013

#### American Civil Liberties Union of Massachusetts

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 in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the

instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) 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)	reported as deferred in prior Form 990
Carol Rose	(i)	0		0	C		-	C
1 Executive Director	(ii)	185,500	0	0	C	39,968	225,468	C
Matthew Segal	(i)	0	-	0	0		•	(
2 Director of Legal Ser	(ii)	145,500	0	0	0	25,160	170,660	C
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
7	(ii)							
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(ii)							
EEA			•	•		•		Schedule J (Form 990) 201

04-1180450

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

# 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.

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

OMB No. 1545-0047 2013 Open to Public Inspection

American Civil Liberties Union of Massachusetts

04-1180450

Employer identification number

# 01. 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.

02. 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.

03. CEO, executive director, top management comp (Part VI, line 15a)

THE EXECUTIVE DIRECTOR'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS BASED ON

BI-ANNUALV 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.

04. 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

Schedule O (Form 990 or 990-EZ) (2013)	Page 2
Name of the organization	Employer identification number
American Civil Liberties Union of Massachusetts	04-1180450
non-profits of similar size and type. During the staff review, staff comper	nsation is
increased by COLA, performance or adjustment increases. Increases are also	b limited based
on an approved pool for increase in the annual budget. The budget is approv	ved by the
Board.	
05. 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 DOCUMEN	NTS ARE ALSO
AVAILABLE OF THE SEC. OF STATE'S WEBSITE.	

SCHEDULE R	Related	Organiz	ations and Ur	related	Partnersh	ips			OMB No.	1545-0	047
(Form 990)	Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.									)13	
Department of the Treasury	Attach to Form 990. See separate instructions.								Open t	o Public	6
Internal Revenue Service									Insp	ection	
Name of the organization								imployer identif		ł	
	berties Union of Massachusetts		raphization anour	arad "Vaa"		Dort IV		04-11804	50		
Part I Identificat	ion of Disregarded Entities Comple	ete il the o		ered res				(-)	1		
Nama a	(a) ddress, and EIN (if applicable) of disregarded entity		(b)		(C) Legal dom. (state or foreign country)	(d) Tatal inco	ma Fada	(e) of-year assets	Direct	(f) t controlling	3
(1)	doress, and EIN (II applicable) of disregarded entity		Primary activit	.y	or foreign country)	Total inco		n-year assets		entity	
(')											
(2)											
(2)											
(3)											
(4)											
(5)											
Part II Identificat	ion of Related Tax-Exempt Organiz	vations Co	 	anization a	l nswered "Ye	l s" on Forn	n 990 Part	IV line 34	because	it had	
	e related tax-exempt organizations d						1 000, 1 art	1, 1, 1, 1, 1, 0, 0, 1	5000000	it nau	
	(a)		(b)	(c)	(d)		(e)		(f)	(	(g)
Name, ad	dress, and EIN of related organization		Primary activity	Legal dom. (st	ate Exempt Code	section Pub	olic charity status	Direct	controlling		12(b)(13) entity?
	-			or foreign country)		(if section 501(c)(3			entity	Yes	
(1) ACLU Foundation	of Massachusetts, 23-7312949										
211 Congress sti		Preserve	-								
Boston, MA 02110	0	Libertie	s	MA	501 c 3	I		N/A		$\perp$	X
(2)											
(3)										+	<u> </u>
(3)											
(4)										+	$\square$
										$\downarrow$	<u> </u>
(5)											
				1							1

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Part III	Identification of Related Organi								ered "Yes" o	n Fo	orm	990, Par	t IV, line	e 34	1	
	because it had one or more relate	d orga		1		-	i					(1)				
	(a) Name, address, and EIN of		<b>(b)</b> Primary activity	(c) Legal	(d) Direct conti		<b>(e)</b> Predominant	(f) Share of total	(g) Share of end-of-		<b>h)</b> prop-	(i)		(j)		(k)
	related organization			domicile	entit	•	income (related,	income	year assets	ortic	onate	Code V-UI amount in be	ox 20 r	Gen. nanag		% owner-
				(state or foreign			unrelated, excluded from			allo tior		of Schedule (Form 10		partn	er?	ship
				country)			tax under sections 512-514)			Yes				Yes	No	
(1)																
(2)																
(3)														+		
(4)																
_																
(5)																
Part IV	Identification of Related Organized line 34 because it had one or more									ed "Y	es	" on Form	990, P	art	IV,	
	(a)	erelat	(b)	reateu	as a co (c)		(d)		(f)			(g)	(h)	Т	(i	)
	Name, address, and EIN of related organization		Primary activity		Legal	D	irect controlling	Type of entity	Share of to			Share of	Percentag		c.12(ł	b)(13)
					domicile (state or		entity	(C corp, S corp, or trust)	income		ena-o	of-year assets	ownership		contro entity	
					foreign country)											
														Ye	es	No
(1)																
(2)																
(3)																
(4)														_		
(4)																
(5)														+		

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American Civil Liberties Union of Massachuse
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<b>Part V</b> Transactions with Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.											
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.											
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?										
а	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		Х							
b	Gift, grant, or capital contribution to related organization(s)	1b		Х							
С	Gift, grant, or capital contribution from related organization(s)	1c		Х							
d	Loans or loan guarantees to or for related organization(s)	1d		Х							
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							
h	Purchase of assets from related organization(s)	1h		Х							
i	Exchange of assets with related organization(s)	1i		Х							
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		Х							
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		Х							
Т	Performance of services or membership or fundraising solicitations for related organization(s)	11		Х							
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х							
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Х								
ο	Sharing of paid employees with related organization(s)	10	Х								
р	Reimbursement paid to related organization(s) for expenses	1p		Х							
q	Reimbursement paid by related organization(s) for expenses	1q		Х							
r	Other transfer of cash or property to related organization(s)	1r		Х							
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, including covered relationships and transaction thresholds.										

(a)	(b)	(c)	(d)
Name of related organization	Transaction type (a-s)	Amount involved	Method of determining amount involved
_(1)			
_(2)			
_(4)			
_(6)			
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#### **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)	ominant e (related, ed, excluded tax under		Share of total income	Share of end-of- year assets	Disprop- ortionate alloca- tions? Yes No		ate amount in box 20 of Schedule K-1 s? (Form 1065)		Gen. or managing partner? Yes No	
				Yes	No			Yes	No		Yes	5 NO	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													

Schedule R (Form 990) 2013American Civil Liberties Union of Massachusetts           Part VII         Supplemental Information           Provide additional information for responses to questions on Schedule R (see in the second	04-1180450 Page 5
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 the ACLU which holds the leases charges the Foundaiton	for its
proportional share of the rent.	