

# IRS e-file Signature Authorization for an Exempt Organization

or calendar year 2019, or fiscal year beginning	04-01-2019	, and ending 03-31-2020

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

Department of the Treasury

OMB No. 1545-1878 2019

Internal Revenue Service	► Go to www.irs.gov/Form8879EO for the latest information.		
Name of exempt organization		Employer identific	cation number
American Civil Lil	perties Union of Massachusetts	0450	)
Name and title of officer			
Carol Rose, Execu-	tive Director		
Part I Type of R	eturn and Return Information (Whole Dollars Only)		
	n for which you are using this Form 8879-EO and enter the applicable amount, if any, f	rom the return. If	you
	a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this fo		-
leave line 1b, 2b, 3b, 4b, o	r <b>5b,</b> whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the reti	urn, then enter -C	- on
the applicable line below. D	o not complete more than one line in Part I.		
1a Form 990 check here	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)		1b 3,087,344
2a Form 990-EZ check he			2b
3a Form 1120-POL check			3b
4a Form 990-PF check he			
5a Form 8868 check here			***************************************
Part II Declaration	n and Signature Authorization of Officer		
Contract of the Contract of th	I declare that I am an officer of the above organization and that I have examined a cop	w of the	
organization's 2019 electro	nic return and accompanying schedules and statements and to the best of my knowled	ge and belief, th	ev
are true, correct, and comp	lete. I further declare that the amount in Part I above is the amount shown on the copy	of the	
organization's electronic ref	turn. I consent to allow my intermediate service provider, transmitter, or electronic returns	n originator (ER	O)
to send the organization's re	eturn to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reas ason for any delay in processing the return or refund, and (c) the date of any refund. If	son for rejection	of
authorize the U.S. Treasury	r and its designated Financial Agent to initiate an electronic funds withdrawal (direct de	applicable, i	
	indicated in the tax preparation software for payment of the organization's federal taxe		
return, and the financial ins	titution to debit the entry to this account. To revoke a payment, I must contact the U.S.	Treasury Financ	
	o later than 2 business days prior to the payment (settlement) date. I also authorize the		tions
	of the electronic payment of taxes to receive confidential information necessary to answ e payment. I have selected a personal identification number (PIN) as my signature for		•
	licable, the organization's consent to electronic funds withdrawal.	the organization	•
Officer's PIN: check one I	· · · · · · · · · · · · · · · · · · ·		
<b>.</b>			
X lauthorize Meli	ssa Gilroy, CPA to enter my PIN  ERO firm name  Enter five numbers but	as my signatu	re
	ERO TITM name Enter five numbers, bu do not enter all zeros	I .	
on the organization	's tax year 2019 electronically filed return. If I have indicated within this return that a co	opy of the return	is
being filed with a si	tate agency(ies) regulating charities as part of the IRS Fed/State program, I also autho	rize the aforeme	ntioned
ERO to enter my P	IN on the return's disclosure consent screen.		
<b>—</b>			
As an officer of the	organization, I will enter my PIN as my signature on the organization's tax year 2019 of	electronically filed	i return.
	ofthin this return⊀hat a copy of the return is being filed with a state agency(ies) regulati program, I wil∕ enter my∕PIN on the return's disclosure consent screen.	ng channes as p	art of
	program, i will other my involved retains abolescine conscine solecin.		
Officer's signature	Date 1	10-26-20	20
Part III Certificat	ion and Authentication		10.00
-	ır six-digit electronic filing identification		
number (EFIN) followed by	your five-digit self-selected PIN.		
		Do not e	nter all zeros
	eric entry is my PIN, which is my signature on the 2019 electronically filed return for the		
	hat I am submitting this return in accordance with the requirements of <b>Pub. 4163</b> , Mod- RS e-file Providers for Business Returns.	ernized e-File (M	er) .
monnation for Authorized I	NO 0-1110 I TOVIDETO TOI DUSTITESS NEGUTITO.		
ERO's signature	Date I	10-26-20	20
	ERO Must Retain This Form - See Instructions		
	Do Not Submit This Form to the IRS Unless Requested To	Do So	

### Form **990**

(Rev. January 2020)

Department of the Treasury Internal Revenue Service

# **Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

Open to Public Inspection

<u>A</u>	For the	2019 calendar y	ear, or tax year begin	ning	04-01	, 2019, ar	nd endin	g	03	<u>-31</u> ,2020
В	Check if a	pplicable:	C Name of organizationAm	erican Civil Liberties	s Union	of Mass	sachus	etts D	Emplo	yer identification number
П	Address c	hange	Doing business as							0450
一	Name cha	•		O. box if mail is not delivered to street addres	ee)		Room/suite	F	Telenh	one number
$\overline{}$		•	,		55)				Telepii	
一	Initial retur		211 Congress St					01		(617)482-3170
一		n/terminated		vince, country, and ZIP or foreign postal code	Э			G		receipts
님	Amended	return	Boston, MA 0211						\$	3,087,344
Ш	Application	n pending	F Name and address of prin	ncipal officer:				I(a) Is this a group	p return fo	or subordinates? Yes X No
							F	I(b) Are all sub	ordinate	s included? Yes No
<u> </u>	Tax-exemp	pt status: 501	(c)(3) X 501(c) ( 4	) <b>4</b> (insert no.) 4947(a)(1) or	527			If "No," atta	ch a list	t. (see instructions)
J	Website:	► N/A					F	(c) Group exe	emption	number
ĸ	Form of or	rganization: X Cor	poration Trust Ass	ociation Other	L Ye	ear of formation	n: <b>1973</b>	M State	e of lega	al domicile: MA
	rt I	Summary			<u> </u>			'		
	1	Briefly describe t	the organization's missi	on or most significant activities:	ACT.II C	of MA wa	s esta	blished	to	defend freedoms
		•	<u> </u>	ution and bill of righ						
8		guaranceeu	III CHE CONSCIC	ucion and bill of righ	ics ciiic	ough pur	JIIC EC	ucacion	and	registacion.
Governance										
ē		01 1 41: 1	<b>□</b>				<b>5</b> 0/ <b>6</b> :/			
ő			_	discontinued its operations or dis	•			1	_ 1	
∞ ∞		`		9, (,					3	32
es			ŭ	s of the governing body (Part VI, li	,				4	32
Activities &	5	Total number of i	individuals employed in	calendar year 2019 (Part V, line 2	?a) •				5	0
Ę	6	Total number of	volunteers (estimate if r	necessary)					6	
⋖	7a	Total unrelated b	ousiness revenue from I	Part VIII, column (C), line 12					7a	0
	b	Net unrelated bu	isiness taxable income	from Form 990-T, line 39				[	7b	0
								Prior Year		Current Year
	8	Contributions an	d grants (Part VIII, line	1h)				212,5	552	140,550
<u>e</u>			• ,	2g)				3,042,1		2,800,558
Revenue		-		A), lines 3, 4, and 7d)						
ě			, , ,	,, , , , , , , , , , , , , , , , , , ,				106,2		143,417
~		,	. , , , , ,	,,,,			_		356	2,819
	_		,	must equal Part VIII, column (A), li			+	3,361,3	323	3,087,344
				, , , , , , , , , , , , , , , , , , , ,						0
	14	Benefits paid to	or for members (Part IX	(, column (A), line 4)						0
S	15	Salaries, other c	ompensation, employee	e benefits (Part IX, column (A), line	es 5-10)			470,0	014	1,137,241
Expenses	16a	Professional fund	draising fees (Part IX, o	column (A), line 11e)						0_
Ser.	b	Total fundraising	expenses (Part IX, col	umn (D), line 25)		0				
Ä	17	Other expenses	(Part IX, column (A), lir	nes 11a-11d, 11f-24e)		<del></del> .		281,6	515	475,406
				equal Part IX, column (A), line 25)				751,6		1,612,647
		•	,	18 from line 12				2,609,6		1,474,697
							Rogina	ing of Current		End of Year
ts	20 20	Total assets (Pai	rt Y line 16\				Beginn			
SSe	21	Total liabilities (P						7,434,5		9,990,770
Net Assets or		`	, ,	in a OA france line a OO				132,5		1,070,738
$\overline{}$			nd balances. Subtract I	ine 21 from line 20				7,302,0	149	8,920,032
	rt II	Signature		an in the discount of the second of		-1 4 - 41 - 1 4 - 4		land and balled to		
				n, including accompanying schedules and st cer) is based on all information of which prep			my knowled	ige and belief, it	IS	
C:~	_	Carol F	Rose							
Sig	n	Signature of o	officer						Date	9
He	e	Carol F	Rose, Executive	Director						
		Type or print	name and title							
		Print/Type prepare	r's name	Preparer's signature	D	ate		Check X	I if	PTIN
Pai	d	Melissa G	ilrov	Melissa Gilroy	11	L-06-202	20	self-employ		P01069703
	parer			Gilroy, CPA	<u></u>	_		n's EIN	, , , ,	
	Only									
J-31	- Ciny	Firm's address	80 Green				Pho	ne no.	.01 -	.06 4010
Mari	the IDC	discuss this return		MA 02090				7	8T-6	596-4019

Part IV

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
_	complete Schedule A	1		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)	١,		
_	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	.,	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	-	X	
Ü	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	<u> </u>		
•	the environment, historic land areas, or historic structures? <i>If</i> "Yes," <i>complete Schedule D, Part II</i>	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes,"	_		
	complete Schedule D, Part III	8		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		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in 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,			
	VII, VIII, IX, or X as applicable.			
a				
	complete Schedule D, Part VI	11a	х	
k	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
C	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
C	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets	<b>.</b>		
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
•		11e	X	
f	· · · · · · · · · · · · · · · · · · ·	115		
120	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete  Schedule D, Parts XI and XII	12a	v	
b		IZa	Х	
	"Yes," and if 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)? <i>If</i> "Yes," <i>complete Schedule E</i> · · · · · · · · · · · · · · · · · ·	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States? • • • • • • • • • • • • • • • • • • •	14a		x
b				
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		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			
46	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?	4.		
20 -	If "Yes," complete Schedule G, Part III	19		X
20 a	, , ,	20a		X
21	, , , , , , , , , , , , , , , , , , , ,	20b		
۱ ۲	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
	dominated grant and and activity dominated from 100, dominated for and the rest of the res			47

Pa	TO IV   Checklist of Required Schedules (continued)	_	
		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<u> </u>
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 · · · · · · · · · · · · · · · · · ·	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	ı	x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	,	
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?	:	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	+	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	<u> </u>	$\vdash$
234	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		٠,
<b>h</b>			X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior		
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?		
	If "Yes," complete Schedule L, Part I	)	<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current		
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%		
	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key		
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee		
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these		
	persons? If "Yes," complete Schedule L, Part III		x
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, key employee, creator or founder, or substantial contributor? If		
	"Yes," complete Schedule L, Part IV	ı	x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	)	х
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If		
	"Yes," complete Schedule L, Part IV · · · · · · · · · · · · · · · · · ·	:	x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified		<del></del>
	conservation contributions? If "Yes," complete Schedule M · · · · · · · · · · · · · · · · · ·		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i> • • • • • • • • • • 31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes,"		<del>  ^-</del>
32	complete Schedule N, Part II · · · · · · · · · · · · · · · · · ·		ļ.,
22	· · · · · · · · · · · · · · · · · · ·		<u> </u>
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	+	<u> </u>
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	X	<u> </u>
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	1	X
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	)	<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 · · · · · · · · · · · · · · · · · ·		Ļ
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		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and		
	19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	х	
Par			
	Check if Schedule O contains a response or note to any line in this Part V		$\perp \perp$
	· · · · · · · · · · · · · · · · · · ·	Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable		
С			
	reportable gaming (gambling) winnings to prize winners?	х	

### 19) American Civil Liberties Union of Massachusetts Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? • • • • • • • • • • • • • • • • • • •	2b	Х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? • • • • • • • • • • • • • • • • • • •	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? • • • • • • • • • • • • • • • • • • •	5b		<u> </u>
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? • • • • • • • • • • • • • • • • • • •	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?••••••••••••••••••••••••••••••••••••	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		<u> </u>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year   7d	_		
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? • • • • • • • • • • • • • • • • • • •	7e		<u> </u>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? • • • • • • • • • • • • • • • • • • •	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? • • • • •	7g		<u> </u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? • • • • • • • • • • • • • • • • • • •	7h		X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
_	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
. b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
126	against amounts due or received from them.) • • • • • • • • • • • • • • • • • • •	12a		
12a	1 1	IZa		
b 12				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.  Is the organization licensed to issue qualified health plans in more than one state?	13a		
а	Note: See the instructions for additional information the organization must report on Schedule O.	13a		
h				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans			
c	Enter the amount of reserves on hand			
с 14а	Did the organization receive any payments for indoor tanning services during the tax year?	14a		v
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14a	-+	_ X
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		v
	If "Yes," see instructions and file Form 4720, Schedule N.	13		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? • • • • • • • • • • • • • • • • • • •	16		v
	If "Yes," complete Form 4720, Schedule O.	.0		X
	11 100, Complete Ferri 4120, Concedio C.			

Form 990 (2019) American Civil Liberties Union of Massachusetts Page 6 Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No Enter the number of voting members of the governing body at the end of the tax year 32 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 on Schedule O. Enter the number of voting members included in line 1a, above, who are independent 1b 32 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2 Х 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3 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? 6 6 Did the organization have members or stockholders? Х Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a х Are any governance decisions of the organization reserved to (or subject to approval by) members, 7b stockholders, or persons other than the governing body? Х Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a x Each committee with authority to act on behalf of the governing body? 8b Х Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? х If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a х **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 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? • • • 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c 13 Did the organization have a written whistleblower policy? 13 Х Did the organization have a written document retention and destruction policy? 14 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? The organization's CEO, Executive Director, or top management official 15a х **b** Other officers or key employees of the organization 15b х If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a x b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the

#### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed		Massacl
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Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)

organization's exempt status with respect to such arrangements?

(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Upon request Own website X Another's website Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

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Page 7

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

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

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

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

See instructions for the order in which to list the persons above.

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

	<del> </del>		•							
					(C)					
(A)	(B)	(40.00	Position (do not check more than one					(D)	(E)	(F)
Name and title	Average	,			nan one s both ar		Reportable Reportable	Reportable	Estimated amount	
	hours							compensation	compensation	of other
	per week							from the organization	from related organizations	compensation from the
	(list any hours for	or o	Inst	Office	Ke)	Hig em	For	(W-2/1099-MISC)	(W-2/1099-MISC)	organization and
	related	ividu	ituti	cer	/ em	hest	Former			related organizations
	organizations	Individual trustee or director	Institutional trustee		Key employee	com				
	below	ıstee	trust		e	pen				
	dotted line)		8			Highest compensated employee				
						<u> </u>				
(1) JB Kittredge	1.00									
President		х		х				0	0	0
(2) Daryl Wiesen	1.00									
Clerk		х		Х				0	0	0
(3) Maria Manning	1.00									
Vice President		х		Х				0	0	0
(4) Iphigenia Demetriades	1.00									
Board Member		х						0	0	0
(5) David Bowman	1.00									
Board Member		Х						0	0	0
(6) Judy Bigby	1.00									
Board Member		Х						0	0	0
(7) Martin Murphy	1.00									
Board Member		Х						0	0	0
(8) Jack_Cushman	1.00									
Board Member		Х						0	0	0
(9) Lael Chester	1.00									
Board Member		х						0	0	0
(10)Martin Fantozzi	1.00									
Board Member		х						0	0	0
(11)April Evans	1.00									
Treasurer		х		Х				0	0	0
(12)Adam Kessel	1.00									
Board Member		х						0	0	0
(13)John Regier	1.00									
Board Member		х						0	0	0
(14)Kirsten Mayer	1.00									
Board Member		х						0	0	0
										Farms 000 (0040)

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EEA

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

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

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

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

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

See instructions for the order in which to list the persons above.

Check this box in helither the organization flor any relati	T	011 001	прсі			iy cuii	CIT	omoci, aircoloi, or		
		(C)								
(A)	(B)	(do r	Position (do not check more than one					(D)	(E)	(F)
Name and title	Average	,				both ar	n	Reportable	Reportable	Estimated amount
	hours	offic	er and	d a di	rector	/trustee)		compensation	compensation from related	of other
	per week (list any							from the organization	organizations	compensation from the
	hours for	Indi or d	Inst	Office	ξ <sub>0</sub>	Higi	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	organization and
	related	vidua	itutio	cer	emp	nest oloye	ner			related organizations
	organizations	Individual trustee or director	Institutional trustee		Key employee	com				
	below dotted line)	stee	ruste		Õ	pens				
	dolled line)		ĕ			Highest compensated employee				
(1) Annmarie Levins	1.00									
Board Member		Х						0	0	0
(2) Kim McLaurin	1.00									
Board Member		Х						0	0	0
(3) Charu Verma	1.00									
Board Member		х						0	0	0
(4) Leslie Shapiro	1.00									
Board Member		Х						0	0	0
(5) Harmony Wu	1.00									
Board Member		х						0	0	0
(6) Robert M Thomas Jr.	1.00									
Board Member		х						0	0	0
(7) Susan Yanow	1.00									
Board member		Х						0	0	0
(8) Ellen Fisher	1.00									
Board member		х						0	0	0
(9) Antonio Massa Viana	1.00									
Board member		Х						0	0	0
(10)Holly Gunner	1.00									
Board member		х						0	0	0
(11)Segun Idowu	1.00									
Board member		х						0	0	0
(12)Gail Jackson Blount	1.00									
Board member		Х			Ш			0	0	0
(13)Lisa_Wong	1.00									
Director		х			Ш			0	0	0
(14)Jacob Lipton	1.00									
Board member		Х						0	0	0

Form **990** (2019)

Part VII   Section A. Officers, Directors, Trustees	, Key Emplo	yees,	and	Hig	hes	t Com	pen	sated Employees	(continued)			
				(	(C)							
(A)	(B)			Pos	sition			(D)	(E)		(F)	
		,				nan one				Cation		
Name and title	Average hours					s both ar /trustee)		Reportable compensation	Reportable compensation	ESUIT	ated am of other	
	per week	Oilio	or and	a a an	CCLOI	/ti ustco)		from the	from related	cor	npensat	
	(list any				_			organization	organizations		rom the	
	hours for	or di	nsti	Office	e	High	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	-	nization	
	related	rect	tutio	ਬ	key employee	lest	ner			related	d organi:	zations
	organizations	or it	nal		ŏ	com						
	below	Individual trustee or director	Institutional trustee		ě	pen						
	dotted line)		ee			Highest compensated employee						
						ă.						
(15)Ronaldo Rauseo Ricupero	1.00											
Board member	<del></del>	x						0	0			^
	1 00	1						U	U			0
(16)Nancy Ryan	1.00											
Board Member		Х	$\vdash$					0	0			0
(17)Carol Rose	16.00											
Executive Director	24.00				Х							
(18)Shirley Lai	10.00											
Director of Finance and Admin	30.00				x							
(19)Matthew Segal												
_ '					v							
	39.00		$\vdash$		Х			_				
(20)												
(21)	L											
(22)												
	F											
(23)												
(23)												
(0.4)			$\vdash$									
(24)												
(25)	L											
1b Subtotal							•					
c Total from continuation sheets to Part VII, Sect	ion A -											
d Total (add lines 1b and 1c)								161,268	518,459		196,	506
Total number of individuals (including but not limite							,			-		<del>500</del>
, 3		sicu ai	JOVE,	<i>)</i> wiii	o i e	ceiveu	11101	e man \$100,000 0				
reportable compensation from the organization												1
											Yes	No
3 Did the organization list any <b>former</b> officer, director				e, or	high	nest co	mpe	ensated				
employee on line 1a? If "Yes," complete Schedule	J for such in	ndividu	al	•						3		Х
4 For any individual listed on line 1a, is the sum of re	eportable cor	npens	ation	and	oth	er con	nper	sation from the				
organization and related organizations greater tha	n \$150,000?	If "Yes	s," cc	ompl	ete :	Sched	ule .	I for such				
individual • • • • • • • • • • • • • • • • •										4	х	
5 Did any person listed on line 1a receive or accrue	compensation	n from	n anv	/ unr	elate	ad ora:	aniza	ation or individual				
for services rendered to the organization? <i>If "Yes,</i>	•		•			•				5		77
	complete 3	criedui	e J 1	UI SL	ист	oerson						X
Section B. Independent Contractors												
1 Complete this table for your five highest compensation												
compensation from the organization. Report comp	ensation for	the ca	lenda	ar ye	ear e	nding	with	or within the organ	ization's tax year.			
(A)								(B)		(C)		
Name and business addres	ss							Description of servic	es	Compens	ation	
Arline Issacson, State House PO Box 2	46. Bosto	on . 1	MZ (	021	33		Con	sultant			L20,	000
Field First LLC, 9 Mott Street, Arling								sulting			L40,	
TIOTA FILE BAC, 5 MOCE SCIENC, ALTHU	gcon, MA	V24	, <u>T</u>				CO11	Darcing		•		<i>5</i> , 0
2 Total number of independent contractors (including	g but not limi	ted to t	those	e list	ed a	ibove)	who	)				
received more than \$100,000 of compensation fro	m the organi	zation	•	•					2			

		Check if Schedule O contains a response of h	ote to any line in this	s Pant VIII ••			[
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a b	Federated campaigns 1a  Membership dues 1b					SCORIOTIS CTZ CTT
ants nts	C	Fundraising events 1c					
Contributions, Gifts, Grants and Other Similar Amounts	d	Related organizations 1d					
ifts, r Ar	e	Government grants (contributions) 1e					
s, Bila	f	All other contributions, gifts, grants,					
tion r Si		and similar amounts not included above 1f	140,550				
ibut The	g	Noncash contributions included in					
onti nd O		lines 1a-1f 1g	\$				
ته ت 	h	Total. Add lines 1a-1f		140,550			
			Business Code				
ĕ	2a	Membership income	900099	2,800,558	2,800,558		
ه کِ	b						
Se	С						
eve eve	d						
Program Service Revenue	е						
₫	l	All other program service revenue					
	g	Total. Add lines 2a-2f		2,800,558			
	3	Investment income (including dividends, interest, other similar amounts)		142 415			142 417
	4	Income from investment of tax-exempt bond prod		143,417			143,417
	5	Royalties					
		(i) Real	(ii) Personal				
	6a	Gross rents 6a	(ii) i ciocitai				
		Less: rental expenses 6b					
	l	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
		Gross amount from (i) Securities	(ii) Other				
	١, ٣	sales of assets					
	b	other than inventory Less: cost or other basis					
ne		and sales expenses 7b					
er Revenue	l	Gain or (loss) · · · · · 7c					
8	l	Net gain or (loss)					
	8a	Gross income from fundraising					
\$		events (not including \$					
		of contributions reported on line					
	<u>ا</u>	1c). See Part IV, line 18 8a Less: direct expenses 8t					
	l		··· • •				
	l	Gross income from gaming	1				
	••	activities, See Part IV, line 19 9a	,				
	b	Less: direct expenses 9t					
	l						
		Gross sales of inventory, less					
	100	returns and allowances • • • • • • • • • • • • • • • • • • •	a				
	b	Less: cost of goods sold 10	b				
	С	Net income or (loss) from sales of inventory					
			Business Code				
ons e	11a	Other income	900099	2,819	2,819		
lanc anu	b						
cel	C						
Miscellanous Revenue		All other revenue					
		Total. Add lines 11a-11d		2,819			
	12	<b>Total revenue.</b> See instructions		3,087,344	2,803,377	0	143,417

#### Part IX Statement of Functional Expenses

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

	Check if Schedule O contains a response or note to	·	1		
	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	<b>(D)</b> Fundraising
<u> </u>	Ob, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
_	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
_	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
_	trustees, and key employees	108,000	86,400	21,600	
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	797,858	648,357	149,501	
8	Pension plan accruals and contributions (include				
_	section 401(k) and 403(b) employer contributions)	35,566	25,821	9,745	
9	Other employee benefits	127,995	115,486	12,509	
10	Payroll taxes	67,822	55,934	11,888	
11	Fees for services (nonemployees):				
а	Management				
b	Legal······	13,453	1,571	11,882	
C	Accounting	8,000		8,000	
d	Lobbying	120,000	120,000		
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A) amount, list line 11g expenses on Schedule O.)	41,736	8,478	33,258	
12	Advertising and promotion				
13	Office expenses	21,986	13,298	8,688	
14	Information technology	23,047	18,985	4,062	
15	Royalties				
16	Occupancy	86,915	71,717	15,198	
17	Travel	16,468	13,401	3,067	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates	2 225			
22	Depreciation, depletion, and amortization	8,085	6,673	1,412	
23	Insurance	2,614	2,120	494	
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on 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	7,527	7,058	469	
b	Support to other non profits	99,792	99,792		
C	Dues and fees	10,357	8,760	1,597	
d	Telephone, equip etc	6,813	5,944	869	
e 25	All other expenses	8,613	8,613	001.000	
25 26	Total functional expenses. Add lines 1 through 24e  Joint costs. Complete this line only if the	1,612,647	1,318,408	294,239	0
20	organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here following SOP 98-2 (ASC 958-720)				
	10110 Willing 001 00-2 (A00 300-120)				

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Part X			
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	1,318,372	1	3,793,119
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons · · · · · · · · · · ·		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
ιχ	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges	26,604	9	26,604
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 33,585			
	b	Less: accumulated depreciation · · · · · · · · · · 10b 15,071	8,880	10c	18,514
	11	Investments - publicly traded securities	5,596,733	11	5,864,991
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	483,978	15	287,542
	16	Total assets. Add lines 1 through 15 (must equal line 33)	7,434,567	16	9,990,770
	17	Accounts payable and accrued expenses	23,211	17	127,395
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
es	22	Loans and other payables to any current or former officer, director,			
iit		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	109,307	25	943,343
	26	Total liabilities. Add lines 17 through 25	132,518	26	1,070,738
		Organizations that follow FASB ASC 958, check here			
ces		and complete lines 27, 28, 32, and 33.			
lan	27	Net assets without donor restrictions	7,302,049	27	8,920,032
Ва	28	Net assets with donor restrictions		28	
pur		Organizations that do not follow FASB ASC 958, check here			
린		and complete lines 29 through 33.			
o S	29	Capital stock or trust principal, or current funds		29	
set	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	
Ne	32	Total liebilities and not assets friend belonces	7,302,049	32	8,920,032
	33	Total liabilities and net assets/fund balances	7,434,567	33	9,990,770

	990 (2019) American Civil Liberties Union of Massachusetts		0450		Page <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				<u> </u>
1	Total revenue (must equal Part VIII, column (A), line 12)	1		3,08	7,344
2	Total expenses (must equal Part IX, column (A), line 25)	2		1,61	2,647
3	Revenue less expenses. Subtract line 2 from line 1	3		1,47	4,697
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		7,30	2,049
5	Net unrealized gains (losses) on investments	5		14	3,286
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 on Schedule O)	9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10		8,92	0,032
Pai	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				🗌
				Ye	s 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?		2	а	x
	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?		2	b 3	ς
	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?		2	c   3	
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	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?		3	a	l x
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 on Schedule O and describe any steps taken to undergo such audits		3	b	
	· · · · · · · · · · · · · · · · · · ·				• (0040)

EEA Form **990** (2019)

#### **SCHEDULE C**

(Form 990 or 990-EZ)

### **Political Campaign and Lobbying Activities**

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

**Open to Public** 

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

Inspection

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

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

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

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

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

 Section 501(c)(4), (5), or (6) organizations: Complete Part III. Name of organization **Employer identification number** American Civil Liberties Union of Massachuset 0450 Complete if the organization is exempt under section 501(c) or is a section 527 organization. Part I-A Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities") 2 Political campaign activity expenditures (see instructions) Volunteer hours for political campaign activities (see instructions) Complete if the organization is exempt under section 501(c)(3). Part I-B Enter the amount of any excise tax incurred by the organization under section 4955 ...... Enter the amount of any excise tax incurred by organization managers under section 4955 · · · · · · · · · ▶ \$ 2 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? No 3 ☐ No If "Yes," describe in Part IV. Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3). Enter the amount directly expended by the filing organization for section 527 exempt function Enter the amount of the filing organization's funds contributed to other organizations for section 2 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, 3 line 17b · · · · · · · · · · · · · · · · · · ▶ \$ Did the filing organization file Form 1120-POL for this year? No Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV. (a) Name (b) Address (c) EIN (d) Amount paid from (e) Amount of political filing organization's contributions received and promptly and directly funds. If none, enter -0-. delivered to a separate political organization. If none, enter -0-. (1) (2) (3) (4)

(5)

(6)

Sche	dule C (Form 990 or 990-EZ) 2019 American Civ	il Liberties	Union of Massa	chusetts		450 Page 2
Pa	complete if the organization	n is exempt un	der section 501	(c)(3) and filed	Form 5768 (elec	tion under
	section 501(h)).					
Α	Check if the filing organization belongs to			h affiliated group me	ember's name,	
	address, EIN, expenses, and shar					
<u>B</u>	Check if the filing organization checked b			<i>/</i> .	1	
		bying Expenditures			(a) Filing	(b) Affiliated
	(The term "expenditures" n				organization's totals	group totals
1a	Total lobbying expenditures to influence public op	· -				
b	3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	• •	,			
С.	Total lobbying expenditures (add lines 1a and 1b					
d	Other exempt purpose expenditures					
e	Total exempt purpose expenditures (add lines 1c					
t	Lobbying nontaxable amount. Enter the amount f	rom the following tal	ble 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 am	ount on line 1e.			
	Over \$500,000 but not over \$1,000,000	\$100,000 plus	15% of the excess ov	ver \$500,000.		
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus	10% of the excess ov	ver \$1,000,000.		
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus	5% of the excess over	er \$1,500,000.		
	Over \$17,000,000	\$1,000,000.				
g	Grassroots nontaxable amount (enter 25% of line	e 1f) • • • • • •				
h	Subtract line 1g from line 1a. If zero or less, ente	r-0				
i	Subtract line 1f from line 1c. If zero or less, enter	-0-				
j	If there is an amount other than zero on either lin	•	•			
	reporting section 4911 tax for this year?					Yes No
	(Comp organizations that made a c		ng Period Under s		of the five column	- h-l
	(Some organizations that made a s					s below.
	<b>5e</b>	e the separate in	structions for line	es za through zr	.)	
	Labb	vina Evnanditura	During 4 Veer Avere	eine Deried		
	LODD	ying Expenditures	During 4-Year Avera	ging Period		
	Calendar year (or fiscal year	(a) 2016	<b>(b)</b> 2017	(c) 2018	(d) 2019	(e) Total
	beginning in)					
2a	Lobbying nontaxable amount					
b	Lobbying ceiling amount (150% of line 2a, column (e))					
	(1507) OF INTE Za, COIGHTH (E))					
С	Total lobbying expenditures					
d	Grassroots nontaxable amount					
е	Grassroots ceiling amount (150% of line 2d, column (e))					

EEA Schedule C (Form 990 or 990-EZ) 2019

f Grassroots lobbying expenditures

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

For 6	each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed	(a	a)	(b)	
	ription of the lobbying activity.	Yes	No	Amou	nt
1	During the year did the filing organization attempt to influence foreign, national, state or level				
•	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)?				
C	Media advertisements?				
d	Mailings to members, legislators, or the public?				
e	Publications, or published or broadcast statements?				
f	Grants to other organizations for lobbying purposes?				
	Direct contact with legislators, their staffs, government officials, or a legislative body?				
g h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i	Other activities?				
	Total. Add lines 1c through 1i				
) ]	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
2a					
b	If "Yes," enter the amount of any tax incurred under section 4912		-		
C C					
Dar	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  **Till-A   Complete if the organization is exempt under section 501(c)(4), section 501(c)	(5)	)r 600	tion	
Гаі	501(c)(6).	(3), C	) SEC	,tion	
	301(0)(0):			Voc	No
4	Were substantially all (90% or more) dues received nondeductible by members?			1 x	No
1				1 X	+
2					<u> </u>
3 Dar	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?  t III-B   Complete if the organization is exempt under section 501(c)(4), section 501(c)	· · ·		3   etion	X
ı aı	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OF				3 ie
	answered "Yes."	(0)	ı artı	II-A, IIIIC	J, 13
1	Dues, assessments and similar amounts from members		1		
		• •			
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of				
_	political expenses for which the section 527(f) tax was paid).  Current year		2-		
a	Carryover from last year		2a		
b	Total		2b		
C			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		
	t IV Supplemental Information				
	de 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	es 1 aı	nd		
z (se	e instructions); and Part II-B, line 1. Also, complete this part for any additional information.				
				· · · · · · · · · · · · · · · · · · ·	

EEA Schedule C (Form 990 or 990-EZ) 2019

# SCHEDULE D (Form 990)

Department of the Treasury

### **Supplemental Financial Statements**

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

Attach to Form 990.

Internal Revenue Service Go to www.irs.go

Name of the organization

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

OMB No. 1545-0047

2019

Open to Public Inspection

Employer identification number

Ame	rican Civil Liberties Union of Massachuse	etts	0450
Pa	rt I Organizations Maintaining Donor Advised Fu	unds or Other Similar Funds or Acco	unts.
	Complete if the organization answered "Yes" or	Form 990, Part IV, line 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor advised	
	funds are the organization's property, subject to the organization	_	· · · · · · · · · · · · · · · · · · ·
6	Did the organization inform all grantees, donors, and donor ad	visors in writing that grant funds can be used	
	only for charitable purposes and not for the benefit of the dono	r or donor advisor, or for any other purpose	
	conferring impermissible private benefit?		
Pa	rt II Conservation Easements.		
	Complete if the organization answered "Yes" of	n Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organizatio	n (check all that apply).	
	Preservation of land for public use (e.g., recreation or edu	cation) Preservation of	a historically important land area
	Protection of natural habitat	Preservation of	a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified	d conservation contribution in the form of a co	enservation
	easement on the last day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic structure	cture included in (a)	2c
d	Number of conservation easements included in (c) acquired at	ter 7/25/06, and not on a	
	historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele	ased, extinguished, or terminated by the orga	anization during the
	tax year  •		
4	Number of states where property subject to conservation ease	ment is located	
5	Does the organization have a written policy regarding the period	odic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it h	nolds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, ha	andling of violations, and enforcing conservati	ion easements during the year
	<b>&gt;</b>		
7	Amount of expenses incurred in monitoring, inspecting, handling	ng of violations, and enforcing conservation e	asements during the year
	<b>▶</b> \$		
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 170(h)(4)	)(B)(i)
	and section 170(h)(4)(B)(ii)?		· · · · · · · · · · · · · · · · · · ·
9	In Part XIII, describe how the organization reports conservation	n easements in its revenue and expense state	ement, and
	balance sheet, and include, if applicable, the text of the footno	te to the organization's financial statements the	nat describes the
	organization's accounting for conservation easements.		
Pa	t III Organizations Maintaining Collections	of Art, Historical Treasures, or C	Other Similar Assets.
	Complete if the organization answered "Yes"	on Form 990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958	, not to report in its revenue statement and ba	alance sheet works
	of art, historical treasures, or other similar assets held for publ	c exhibition, education, or research in further	ance of public
	service, provide, in Part XIII the text of the footnote to its finance	cial statements that describes these items.	
b	If the organization elected, as permitted under FASB ASC 958	, to report in its revenue statement and baland	ce sheet works of
	art, historical treasures, or other similar assets held for public e	exhibition, education, or research in furtheran	ce of public service,
	provide the following amounts relating to these items:		
	· · · · · · · · · · · · · · · · · · ·		
	(ii) Assets included in Form 990, Part X		▶ \$
2	If the organization received or held works of art, historical treas	sures, or other similar assets for financial gair	n, provide the
	following amounts required to be reported under FASB ASC 95	58 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1 · · · · ·		▶ \$
b	Assets included in Form 990, Part X		▶\$

Schedule D (Form 990) 2019

Par	t III   Organizations Maintaining Col	llections of A	rt, His	torical	Treasures, o	r Ot	her Similar As	sets (co	ntinued)
3	Using the organization's acquisition, accession, and	d other records, cl	neck an	y of the foll	lowing that make	signi	ficant use of its		
	collection items (check all that apply):			_					
а	Public exhibition		d	Loan	or exchange pro	gram	S		
b	Scholarly research		е	Other	r				
С	Preservation for future generations								
4	Provide a description of the organization's collection	ons and explain ho	w they f	urther the	organization's ex	empt	purpose in Part		
	XIII.								
5	During the year, did the organization solicit or receive	ive donations of ar	t, histor	ical treasuı	res, or other simi	lar			
	assets to be sold to raise funds rather than to be m		of the or	ganization	's collection?			. Yes	No No
Par	Escrow and Custodial Arrange		_						
	Complete if the organization answ	wered "Yes" or	n Form	n 990, Pa	art IV, line 9,	or re	ported an amo	unt on F	orm
	990, Part X, line 21.								
1a	Is the organization an agent, trustee, custodian or o							_	_
	included on Form 990, Part X?							· · 🗌 Yes	No 🗌 No
b	If "Yes," explain the arrangement in Part XIII and co	omplete the followi	ing table	e:			1		
							Am	ount	
С	2099 20.0					1c			
d	Additions during the year					1d			
е	=					1e	+		
f	Ending balance					1f			
2a	Did the organization include an amount on Form 99					-		_	=
b	If "Yes," explain the arrangement in Part XIII. Check	k here if the expla	nation h	as been pr	rovided on Part >	(III			
Par	Endowment Funds.	1 113 7 11	_						
	Complete if the organization answ	wered "Yes" or	1 Form	1 990, Pa					
		a) Current year	<b>(b)</b> Pi	rior year	(c) Two years ba	ck	(d) Three years back	(e) Four	years back
1a	Beginning of year balance				-				
b	Contributions								
С	Net investment earnings, gains, and								
_	losses				-				
d	Grants or scholarships				-				
е	Other expenditures for facilities and								
	programs				-				
f	Administrative expenses				-				
g	End of year balance				1				
2	Provide the estimated percentage of the current year		ne 1g, c	olumn (a))	held as:				
а	Board designated or quasi-endowment	%							
b	Permanent endowment								
С	Term endowment								
_	The percentages on lines 2a, 2b, and 2c should eq	•							
3a	Are there endowment funds not in the possession of	of the organization	that are	e held and	administered for	the		ſ	V N.
	organization by:							0-(1)	Yes No
	(i) Unrelated organizations					• •		- 3a(i)	
	(ii) Related organizations	Paradas as a Sand				• •		- 3a(ii)	
b	If "Yes" on line 3a(ii), are the related organizations	•				• •		- 3b	
4 Dar	Describe in Part XIII the intended uses of the organit VI Land, Buildings, and Equipmer		ent tunc	is.					
Гаі	Complete if the organization answ		Form	000 P	art IV/ line 11	2 50	oo Form 000 E	ort Y lin	o 10
	· • • • • • • • • • • • • • • • • • • •								
	Description of property	(a) Cost or other (investment		1 ' '	or other basis (other)		Accumulated epreciation	(d) Book	value
1a	Land	(iiivooanent	,		(==:0.)				
та b	Buildings								
C	Leasehold improvements				22 505		15 071		10 F14
d	Equipment				33,585		15,071		18,514
u e	Other								
_	. Add lines 1a through 1e. (Column (d) must equal I	Form 990. Part X	column	(B), line 10	)c)				18.514

Schedule D (Form	,	iberties Uni	on of Massa	chusetts		0450	Page 3
Part VII	Investments - Other Securities.  Complete if the organization answered	d "Yes" on Fori	m 990. Part I	V. line 11b.	See Form	990. Part X.	line 12.
	(a) Description of security or category (including name of security)		(b) Book value			<ul> <li>c) Method of valuation or end-of-year market value</li> </ul>	
(1) Financial of	derivatives					•	
	eld equity interests						
(3) Other							
(A)							
(B)							
(C)							
(D)							
(E)							
(F)							
(G)							
(H)							
	n (b) must equal Form 990, Part X, col. (B) line 12.)	▶					
Part VIII	Investments - Program Related.						
	Complete if the organization answered	d "Yes" on Fori	m 990, Part I	V, line 11c.	See Form	990, Part X,	line 13.
	(a) Description of investment		(b) Book value	•	(	c) Method of valuation	n:
					Cost o	r end-of-year market v	value
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9) Tatal (Oakum)	(h) mount a must Farma 2000 Part V and (D) line 400						
Part IX	n (b) must equal Form 990, Part X, col. (B) line 13.)  Other Assets.						
raitix	Complete if the organization answered	d "Ves" on Fori	m 000 Part l	V line 11d	See Form	000 Part Y	line 15
			111 550, 1 411 1	v, iiiic i i a.	000 1 01111		
(1bug fro	m ACLU National	escription				(b) 60	ook value
	eld for others						261,737
(3)	id for others						25,805
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
	n (b) must equal Form 990, Part X, col. (B) line 15.)				▶		287,542
Part X	Other Liabilities.					•	
	Complete if the organization answered	d "Yes" on For	m 990, Part I	V, line 11e d	or 11f. See	Form 990, F	Part X,
	line 25.						
1. (4) Fadareli	(a) Description of liability	(b) Book v	value				
(1) Federal in							
(2)Deferre			78,890				
	ACLU Foundation of MA		688,648				
	ACLU National		150,000				
(6)	eld for others		25,805				
\ <del>-</del> /							

(a) Description of liability	(b) Dook value
(1) Federal income taxes	
(2Deferred rent	78,890
(3)Due to ACLU Foundation of MA	688,648
(4)Due to ACLU National	150,000
(5)Cash held for others	25,805
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	943,343
6 Link 19 for a containing a self-containing to the first VIII and VIII and the first	of the feet cate to the conservation the

<sup>2.</sup> Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Pa	Reconciliation of Revenue per Audited Financial Statements With Revenue pe	r Retu	rn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	3,248,118
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments • • • • • • • • • • • • • 2a 143,286		
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	160,774
3	Subtract line 2e from line 1	3	3,087,344
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b • • • • • • • • • 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,087,344
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses	per R	eturn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	1,630,135
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Other losses		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	17,488
3	Subtract line 2e from line 1	3	1,612,647
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b · · · · · · · · 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,612,647
Pa	rt XIII Supplemental Information.		
Prov	ride the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part IV, lines 1b and 2b; Part V, line 4; Part IV, lines 1b and 2b; Part V, line 4; Part IV, lines 1b and 2b; Part IV, li	art X, line	•
2; Pa	art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.		

EEA Schedule D (Form 990) 2019

#### SCHEDULE J (Form 990)

Department of the Treasury

Internal Revenue Service

Name of the organization

**Compensation Information** 

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

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

OMB No. 1545-0047

2019

Open to Public Inspection

Employer identification number

American Civil Liberties Union of Massac 0450 **Questions Regarding Compensation** Yes No 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Housing allowance or residence for personal use First-class or charter travel Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) **b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to 1b Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 2 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. Written employment contract Compensation committee Independent compensation consultant Compensation survey or study X Approval by the board or compensation committee Form 990 of other organizations During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: **a** Receive a severance payment or change-of-control payment? 4a Х **b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? х **c** Participate in, or receive payment from, an equity-based compensation arrangement? х If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? х Х If "Yes" on line 5a or 5b, describe in Part III.

compensation contingent on the net earnings of:

If "Yes" on line 6a or 6b, describe in Part III.

For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any

For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed

If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in

Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe

in Part III

6a

7

х

х

х

## **SCHEDULE O**

(Form 990 or 990-EZ)

#### Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

**Open to Public** 

Department of the Treasury Internal Revenue Service Name of the organization

American Civil Liberties Union of Massachusetts

Inspection Employer identification number

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01. Members or stockholder classes and rights (Part VI, line 6)
There are two (2) classes of members of the Corporation ("Members"): Class A Members and
Class B Members. The Class A Members are all general members of the American Civil
Liberties Union, Inc., a District of Columbia corporation (the "ACLU"), having an address
of record within the Commonwealth of Massachusetts. The Class B Members shall be those
individuals who are serving, from time to time, on the Board of Directors (as hereafter
defined) and who are also Class A Members.
02. Member election for additional members (Part VI, line 7a)
The Class A Members shall have the power and authority to elect the Directors of the
Corporation and to amend the By-laws.
03. Form 990 governing body review (Part VI, line 11)
As required, we make a completed copy of the form 990 available to the ACLU MA Board
members prior to the return being filed. All Board member changes, if any, are forwarded
to the preparer prior to the return being filed.
04. Conflict of interest policy compliance (Part VI, line 12c)
If conflicts of interest are present, the interested member is not permitted to vote on
related issues. Annually at a Board meeting any potential conflicts are discussed and
disclosed. Any conflicts are documented at that meeting.
disclosed. Any conflicts are documented at that meeting.
05. CEO, executive director, top management comp (Part VI, line 15a)
THE EXECUTIVE DIRECTOR'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS BASED ON A
BI-ANNUAL PERFORMANCE REVIEW, WHICH CONSISTS OF BOTH WRITTEN SUBMISSIONS BY ALL DIRECTORS

Schedule O (Form 990 or 990-EZ) (2019) Page 2

Employer identification number Name of the organization American Civil Liberties Union of Massachusetts 0450 AND TRUSTEES, WHICH IS REVIEWED BY FOUNDATION CHAIRMAN, UNION BOARD PRESIDENT AND UNION VICE PRESIDENT. BASED ON THIS PERFORMANCE REVIEW, THE DIRECTORS AND TRUSTEES DETERMINE AND APPROVE ANY SALARY INCREASE. 06. Other officer or key employee compensation (Part VI, line 15b For existing staff, compensation reviews are completed twice a year. During the annual budgeting and performance review, salary levels are reviewed against other ACLU affiliates of the same size. National ACLU also provides results from an annual salary survey and that data is considered during the annual budgeting and staff review process. For new positions, we gather internal and external data from other non-profits of similar size and type to ensure staff compensation is in line with other ACLU affiliates and other non-profits of similar size and type. During the staff review, staff compensation is increased by COLA, performance or adjustment increases. Increases are also limited based on an approved pool for increase in the annual budget. The budget is approved by the Board. 07. Governing documents, etc, available to public (Part VI, line 19) ACLU OF MA, INC. MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. CERTAIN GOVERNING DOCUMENTS ARE ALSO AVAILABLE OF THE SEC. OF STATE'S WEBSITE.

### **SCHEDULE R** (Form 990)

## **Related Organizations and Unrelated Partnerships**

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

Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047 2019

Open to Public Inspection

Employer identification number

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American Civil Liberties Union of Massachusetts						0450		
Part I Identification of Disregarded Entities. Complete	ete if the org	anization a	answered "Yes'	on Form 990,	Part IV, line 33.			
(a) Name, address, and EIN (if applicable) of disregarded entity		Prim	(b) eary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct con ent	) ntrolling tity
(1)								
(2)								
(3)								
(4)								
(5)								
Part II Identification of Related Tax-Exempt Organizations do not one or more related tax-exempt organizations do			e organization	answered "Yes	on Form 990, Pa	rt IV, line 34 beca	use it had	d
(a) Name, address, and EIN of related organization		(b) (c) Primary activity Legal domicile or foreign co			(e) Public charity statu (if section 501(c)(3)		control	(g) 12(b)(13) led entity?
(1) ACLU Foundation of Massachusetts, 47-3686152	+		or recogn country,				Yes	No
211 Congress street	Preserve	Civil						
Boston, MA 02110	Liberties		MA	501 c 3	10	N/A		x
(2)								
(3)								
(4)								
(5)								

Schedule R (Fo	rm 990) 2019	American Ci	vil Liberti	.es Uni	on of Ma	ssachu	ısetts						04	50		Page 2
Part III	Identification of									ion answ	ered "Y	es" oı	n Form 990,	Part IV	, line	
	because it had on	l		s treate	•	rtnersn			<del>.                                      </del>	(m)		'L\	(3)		/:\	(14)
	(a) , address, and EIN of lated organization	<b>(b)</b> Primary activity	domicile (state of foreign		(d) ect controlling entity	incom un exclu	(e) Iominant e (related, related, ded from x under	Share o	· I	(g) Share of en year asse	d-of- D ets or	sprop- tionate lloca- ons?	Code V-UBI amount in box 2 of Schedule K- (Form 1065)	Ge 10 ma	(j) neral o anaging artner?	ownership
			country	)			ns 512-514)				Yes	No		Yes	N	0
(1)																
(2)																
(3)																
(4)																
(5)																
Part IV	Identification of line 34, because it											were	d "Yes" on F	orm 99	0, P	art IV,
Nan	(a) ne, address, and EIN of related o	rganization	<b>(b)</b> Primary acti	vity	Legal dor (state or foreign		(d) Direct control entity		<b>(e)</b> Type of C corp, S c		(f) Share of to income		<b>(g)</b> Share of nd-of-year assets	(h) Percenta ownersh	~ I	(i) Section512(b)(13) controlled entity?

	(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Section5 <sup>2</sup> contri	12(b)(13) olled
									Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										

Page 3

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

No	e: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No							
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							
		1b		x							
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	Receipt of (ii) interest, (iii) annuites, (iii) regalites, or (iv) rent from a controlled entity of (ii) interest, (iii) annuites, (iii) regalites, or (iv) rent from a controlled entity of (iii) interest, (iii) annuites, (iii) regalites, or (iv) related organization(s).  10 Gift, grant, or capital contribution to related organization(s).  11 de Loans or loan guarantees to rof related organization(s).  12 de Loans or loan guarantees to refrested organization(s).  13 de Loans or loan guarantees to refrested organization(s).  14 g Sale of assets to related organization(s).  15 p Sale of assets to related organization(s).  16 p Pointense of assets from related organization(s).  17 p Lease of facilities, equipment, or other assets to related organization(s).  18 p Reformance of services or membership or fundraising solicitations for related organization(s).  19 p Reformance of services or membership or fundraising solicitations by related organization(s).  19 p Reimbursement paid to related organization(s) or sharing of facilities, equipment, mailing lists, or other assets with related organization(s).  10 p Reimbursement paid to related organization(s) for expenses.  10 p Reimbursement paid to related organization(s) for expenses.  10 p Reimbursement paid to related organization(s) for expenses.  11 p Reimbursement paid by related organization(s) for expenses.  12 p Reimbursement paid to related organization(s) for expenses.  13 p Reimbursement paid to related organization(s) for expenses.  14 p Reimbursement paid to related organization(s) for expenses.  15 p Reimbursement paid to related organization(s) for expenses.  16 p Reimbursement paid to related organization(s) for expenses.  17 p Reimbursement paid to related organization(s) for expenses.  18 p Reimbursement paid to related organization(s) for expenses.  19 p Reimbursement paid to related organization(s) for expenses.  10 p Reimbursement paid to related organization(s) for expenses.  10 p Reimbursement paid to related organization(s) for expenses.  10 p R			_x_							
		1f		х							
		1g		_x_							
h		1h		_x_							
i		1i		_x_							
j	et ax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?  1 di) interest, (ii) annutites, (iii) royatiles, or (iv) rent from a controlled entity 1, or capital contribution to related organization(s) 1, or capital contribution from related organization(s) 1, or capital contribution for related organization(s) 1, or capital contribution from related organization(s) 1, or or dassets from related organization(s) 1, or dassets from related organization(s) 1, or capital contribution from related organization(s) 1, or cassets with related organization(s) 1, or cassets with related organization(s) 1, or cassets with related organization feet assets with related organization feet assets with related organization feet related organization feet assets with related organization feet related organization for related organization for related organization feet assets with related organization for related organization feet assets with related organization feet asset with relate			х							
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		х							
ı	Performance of services or membership or fundraising solicitations for related organization(s)	11		x							
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		x							
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?  1 Receipt of (i) interest, (ii) annuities, (iii) royalities, or (iv) rent from a controlled entity  2 Gift, grant, or capital contribution from related organization(s)  3 Calls, grant, or capital contribution from related organization(s)  4 Calls or loans or loan guarantees to or for related organization(s)  4 Calls or loan guarantees to or for related organization(s)  5 Calls, grant, or capital contribution from related organization(s)  6 Calls, grant, or capital contribution from related organization(s)  6 Calls or loan guarantees to or for related organization(s)  7 Calls or loan guarantees to or for related organization(s)  8 Calls of assets to related organization(s)  9 Calls assets to related organization(s)  10 Purchase of assets with related organization(s)  11 Purchase of assets with related organization(s)  12 Lease of facilities, equipment, or other assets to related organization(s)  13 Performance of services or membership or fundraising solicitations for related organization(s)  14 Performance of services or membership or fundraising solicitations for related organization(s)  15 Performance of services or membership or fundraising solicitations by related organization(s)  16 Performance of services or membership or fundraising solicitations by related organization(s)  17 Performance of services or membership or fundraising solicitations by related organization(s)  18 Performance of services or membership or fundraising solicitations by related organization(s)  19 Performance of services or membership or fundraising solicitations by related organization(s)  10 Performance of services or membership or fundraising solicitations by related organization(s)  10 Performance of services or membership or fundraising solicitations by related organization(s)  10 Performance of services or membership or fundraising solicitations by related organization(s)  11 Pe		x									
0											
		1p	x								
q	Reimbursement paid by related organization(s) for expenses	1q	x								
r	Other transfer of cash or property to related organization(s)	1r		x							
s	Other transfer of cash or property from related organization(s)	1s		х							
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.										
	(a) (b) (c) (d)										
	b Giff, grant, or capital contribution to related organization(s) c Giff, grant, or capital contribution from related organization(s) d Loans or loan guarantees to or for related organization(s) d Loans or loan guarantees to or for related organization(s) d Loans or loan guarantees by related organization(s) d Loans or loans guarantees by related organization(s) d Loans or loans guarantees by related organization(s) d Loans or loans guarantees to relate d organization(s) d Loans or loans guarantees by related guarantees guara		nvolved								
	type (a-s)										
	Citit_ grant, or capital contribution from related organization(s)										
(1)											
(2)											
(3)											
(4)											
<b>(</b> E\											
(5)											
(e)											
(0)											

0450

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 sections 512-514)	Are all partners section 501(c)(3) organizations		section 501(c)(3)		section 501(c)(3)		Share of total income	Share of end-of-year assets	Disprop alloca	ortionat itions	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	man	eral or aging tner?	Percentage ownership
			sections 512-514)	Yes	No			Yes	No		Yes	No					
(1)																	
(2)																	
(3)																	
(4)																	
(5)																	
(6)																	
(7)																	
(8)																	
(9)																	
(10)																	
(11)																	
(12)																	
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