

## 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.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2014

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning Apr 1, 2014, and ending Mar 31, 2015

B Check if applicable:	C Name of organization American Civil Liberties Union of Arizona		D Employer identification number
	Doing business as ACLU of Arizona		86-0205157
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number
	PO Box 17148		(602) 650-1854
	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$ 311,642.
Phoenix AZ 85011			
F Name and address of principal officer:		H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Alessandra Soler PO Box 17148 Phoenix AZ 85011		H(b) Are all subordinates included? Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions)	
I Tax-exempt status	501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 4 ) (insert no.) 4947(a)(1) or 527	H(c) Group exemption number ▶	
J Website: ▶	acluaz.org		
K Form of organization:	<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1968	M State of legal domicile: AZ

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO DEFEND THE CONSTITUTION AND KEEP AMERICA SAFE AND FREE. TO DEFEND INDIVIDUAL RIGHTS IN ARIZONA THROUGH LITIGATION, LEGISLATION, AND PUBLIC EDUCATION.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	28
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	28
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 170,763.	Current Year 310,852.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	726.	790.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	171,489.	311,642.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	155,990.	64,859.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	15,250.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	49,332.	172,254.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	205,322.	237,113.
19	Revenue less expenses. Subtract line 18 from line 12	-33,833.	74,529.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 218,486.	End of Year 317,816.
	21	Total liabilities (Part X, line 26)	12,104.	36,905.
	22	Net assets or fund balances. Subtract line 21 from line 20	206,382.	280,911.

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	01/15/16	Date
	Zenaido Quintana	President	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Lisa B. Lumbar, CPA, CGFM	Lisa B. Lumbar, CPA, CGFM	01/21/16
	Firm's name ▶	LUMBARD & ASSOCIATES, PLLC	Check <input type="checkbox"/> If self-employed PTIN P01502505
	Firm's address ▶	4143 N 12TH ST STE 100 PHOENIX AZ 85014-4955	Firm's EIN ▶ 72-1548114
		Phone no. (602) 274-9966	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

The American Civil Liberties Union of Arizona is the state's premier guardian of liberty working through the Arizona Legislature and communities statewide to defend and preserve See Form 990, Page 2, Part III, Line 1 (continued)

**2** Did the organization undertake any significant program services during the year which were not listed on the priorForm 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 3,592. including grants of \$ 0.) (Revenue \$ 0.)

PUBLIC EDUCATION: THE ACLU OF ARIZONA CONDUCTS PUBLIC EDUCATION EVENTS ON PUBLIC POLICIES AND GOVERNMENT ACTIONS THAT THREATEN CIVIL LIBERTIES AND MOBILIZES MEMBERS AND SUPPORTERS TO TAKE ACTION ON CIVIL LIBERTIES ISSUES AFFECTING ARIZONANS. THE ORGANIZATION RECRUITED 50 NEW MEMBERS AS A RESULT OF TARGETED MEMBERSHIP OUTREACH ACTIVITIES. IN ADDITION, THE ACLU OF ARIZONA PRINTED 1 NEWSLETTER AND MAINTAINED A WEBSITE THAT ATTRACTED 129,360 HITS. ACLU OF ARIZONA STAFF MEMBERS PARTICIPATED IN 26 SPEAKING ENGAGEMENTS THROUGHOUT THE STATE TO RECRUIT NEW MEMBERS AND INFORM THE PUBLIC ABOUT GOVERNMENT POLICIES THAT VIOLATE CIVIL LIBERTIES.

**4b** (Code: ) (Expenses \$ 16,775. including grants of \$ 0.) (Revenue \$ 0.)

LEGISLATIVE ADVOCACY: THE ACLU OF ARIZONA LOBBIES ARIZONA LEGISLATORS AND MEMBERS OF LOCAL GOVERNMENT BODIES, INCLUDING CITY COUNCILS AND SCHOOL BOARDS, TO TAKE ACTION ON PUBLIC POLICIES THAT IMPACT CIVIL LIBERTIES. IT ALSO TAKES POSITIONS AND ACTIONS ON BALLOT MEASURES THAT IMPACT CIVIL LIBERTIES.

**4c** (Code: ) (Expenses \$ 134,044. including grants of \$ 0.) (Revenue \$ 0.)

LOBBYING: ACTIVITIES INCLUDE REVIEWING AND ANALYZING PROPOSED LAWS, TESTIFYING AT PUBLIC HEARINGS, MEETING WITH LEGISLATORS OR LOCAL GOVERNMENT REPRESENTATIVES AND GRASSROOTS LOBBYING OF ITS MEMBERS AND OTHERS. DURING THE 2015 FISCAL YEAR, THE ACLU OF ARIZONA'S LOBBYING RELATED ACTIVITIES INCLUDED APPEARING BEFORE 16 POLICY MAKING BODIES AND SUBMITTING 12 WRITTEN RECOMMENDATIONS TO POLICYMAKING BODIES. DURING THE 2015 SESSION, THE ACLU OF ARIZONA DRAFTED 2 BILLS AND ASSISTED IN DEFEATING 7 BILLS THAT WOULD HAVE THREATENED CIVIL LIBERTIES.

**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 154,411.

**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****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Alessandra Soler Executive Director	40.00			X				0.	92,096.	0.
(2) Dale Baich, JD VP, Nominations & Governance	1.00	X		X				0.	0.	0.
(3) Fran Dickman Board Member	1.00	X						0.	0.	0.
(4) Alice Bendheim, JD At-Large Board Member	1.00	X						0.	0.	0.
(5) Leticia de la Vara Board Member	1.00	X						0.	0.	0.
(6) Laura Dent Affirmative Action Officer	1.00	X		X				0.	0.	0.
(7) Roopali Desai, JD Board Member	1.00	X						0.	0.	0.
(8) John Fife Board Member	1.00	X						0.	0.	0.
(9) Carol Flaherty-Zonis Board Member	1.00	X						0.	0.	0.
(10) Brad Harris Board Member	1.00	X						0.	0.	0.
(11) Jere Humphreys, PhD Board Member	1.00	X						0.	0.	0.
(12) Trevor Hill Board Member	1.00	X						0.	0.	0.
(13) Rivko Knox National Board Rep	1.00	X		X				0.	0.	0.
(14) Sylvia Lett Canelos Board Member	1.00	X						0.	0.	0.

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Matthew Korbeck Board Member	1.00	X						0.	0.	0.
(16) Limell Lawson Board Member	1.00	X						0.	0.	0.
(17) Steve Lee, JD General Counsel	1.00	X		X				0.	0.	0.
(18) Anne Mardick Board Member	1.00	X						0.	0.	0.
(19) Robert Meitz, PhD Board Member	1.00	X						0.	0.	0.
(20) Julia Nierad Treasurer	1.00	X		X				0.	0.	0.
(21) D. Marie Provine, JD, PhD Secretary	1.00	X		X				0.	0.	0.
(22) Zenaido Quintana President	1.00	X		X				0.	0.	0.
(23) M. Mujahid Salim, MD Board Member	1.00	X						0.	0.	0.
(24) RJ Shannon Board Member	1.00	X						0.	0.	0.
(25) Mohur Sidhwa Board Member	1.00	X						0.	0.	0.
<b>1 b Sub-total</b>								0.	92,096.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								0.	92,096.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns . . . . .	1 a				
	b Membership dues . . . . .	1 b	155,462.			
	c Fundraising events . . . . .	1 c				
	d Related organizations . . . . .	1 d				
	e Government grants (contributions) . .	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above . .	1 f	155,390.			
	g Noncash contributions included in lines 1a-1f: \$		0.			
	<b>h Total.</b> Add lines 1a-1f . . . . .		310,852.			
<b>Program Service Revenue</b>	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue . . .					
	<b>g Total.</b> Add lines 2a-2f . . . . .					
<b>Other Revenue</b>	3 Investment income (including dividends, interest and other similar amounts) . . . . .		790.	0.	0.	790.
	4 Income from investment of tax-exempt bond proceeds . .					
	5 Royalties . . . . .					
	6 a Gross rents . . . . .	(i) Real (ii) Personal				
	b Less: rental expenses . . . . .					
	c Rental income or (loss) . . . . .					
	d Net rental income or (loss) . . . . .					
	7 a Gross amount from sales of assets other than inventory . . . . .	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses . . . . .					
	c Gain or (loss) . . . . .					
	d Net gain or (loss) . . . . .					
	8 a Gross income from fundraising events (not including . . \$ . . . . . of contributions reported on line 1c). See Part IV, line 18. . . . .	a				
	b Less: direct expenses . . . . .	b				
	c Net income or (loss) from fundraising events . . . . .					
	9 a Gross income from gaming activities. See Part IV, line 19. . . . .	a				
	b Less: direct expenses . . . . .	b				
	c Net income or (loss) from gaming activities . . . . .					
	10 a Gross sales of inventory, less returns and allowances . . . . .	a				
	b Less: cost of goods sold . . . . .	b				
	c Net income or (loss) from sales of inventory . . . . .					
Miscellaneous Revenue Business Code						
11 a						
b						
c						
d All other revenue . . . . .						
e Total. Add lines 11a-11d . . . . .						
12 Total revenue. See instructions . . . . .		311,642.	0.	0.	790.	

**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 any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising 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 . . . . .	9,200.	8,280.	920.	0.
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. . . . .	36,749.	0.	26,102.	10,647.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). . . . .	12,147.	0.	12,147.	0.
9 Other employee benefits . . . . .	4,565.	2,468.	1,442.	655.
10 Payroll taxes . . . . .	2,198.	833.	980.	385.
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	980.	0.	980.	0.
d Lobbying . . . . .	134,000.	134,000.	0.	0.
e Professional fundraising services. See Part IV, line 17. . . . .				
f Investment management fees . . . . .				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). . . . .	883.	224.	659.	0.
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	6,421.	4,699.	1,702.	20.
14 Information technology . . . . .	1,845.	545.	1,278.	22.
15 Royalties . . . . .				
16 Occupancy . . . . .	8,163.	3,252.	4,425.	486.
17 Travel . . . . .	391.	110.	245.	36.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .				
20 Interest . . . . .				
21 Payments to affiliates. . . . .				
22 Depreciation, depletion, and amortization . . . . .	256.	0.	256.	0.
23 Insurance . . . . .	177.	0.	177.	0.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) . . . . .				
a <u>Membership development</u> . . . . .	2,999.	0.	0.	2,999.
b <u>Board and volunteer</u> . . . . .	16,065.	0.	16,065.	0.
c <u>Gifts</u> . . . . .	74.	0.	74.	0.
d . . . . .				
e All other expenses . . . . .				
25 Total functional expenses. Add lines 1 through 24e. . . . .	237,113.	154,411.	67,452.	15,250.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). . . . .				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing . . . . .	7,500.	1	34,258.
	2 Savings and temporary cash investments . . . . .	201,948.	2	277,739.
	3 Pledges and grants receivable, net . . . . .		3	
	4 Accounts receivable, net . . . . .		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		6	
	7 Notes and loans receivable, net . . . . .		7	
	8 Inventories for sale or use . . . . .		8	
	9 Prepaid expenses and deferred charges . . . . .	4,703.	9	943.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	10a 8,229.		
	b Less: accumulated depreciation . . . . .	10b 7,696.	10c	533.
	11 Investments — publicly traded securities . . . . .		11	
	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 . . . . .	3,546.	15	4,343.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	218,486.	16	317,816.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .	4,281.	17	3,294.
	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	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		22	
	23 Secured mortgages and notes payable to unrelated third parties . . . . .		23	
	24 Unsecured notes and loans payable to unrelated third parties . . . . .		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	7,823.	25	33,611.
	26 <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	12,104.	26	36,905.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets . . . . .	206,382.	27	272,411.
	28 Temporarily restricted net assets . . . . .		28	8,500.
	29 Permanently restricted net assets . . . . .		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds . . . . .		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31	
	32 Retained earnings, endowment, accumulated income, or other funds . . . . .		32	
	33 <b>Total net assets or fund balances.</b> . . . . .	206,382.	33	280,911.
	34 <b>Total liabilities and net assets/fund balances</b> . . . . .	218,486.	34	317,816.

BAA

Form 990 (2014)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	311,642.
2	Total expenses (must equal Part IX, column (A), line 25)	2	237,113.
3	Revenue less expenses. Subtract line 2 from line 1	3	74,529.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	206,382.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	280,911.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☒

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 b	Were the organization's financial statements audited by an independent accountant?	X	
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:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3 a	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?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

BAA

Form 990 (2014)



2014

Name of the Organization

Employer Identification number

American Civil Liberties Union of Arizona

86-0205157

<b>Part VII</b>	<b>Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b>
-----------------	--

[illegible]

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

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

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Name of the organization

American Civil Liberties Union of Arizona

Employer identification number

86-0205157

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

☒ 501(c)( 4 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization

Employer identification number

American Civil Liberties Union of Arizona

86-0205157

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	[REDACTED] [REDACTED] [REDACTED]	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	[REDACTED] [REDACTED] [REDACTED]	\$ 7,890	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE C**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

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

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

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
American Civil Liberties Union of Arizona	86-0205157

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political expenditures . . . . . ▶ \$

3 Volunteer hours . . . . . ▶

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No

4 a Was a correction made? . . . . . ☐ Yes ☐ No

b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$

4 Did the filing organization file Form 1120-POL for this year? . . . . . ☐ Yes ☐ No

5 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 filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .															
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .															
<b>d</b> Other exempt purpose expenditures . . . . .															
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .															
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns . . . . .															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .															
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .															
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .															
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
<b>2 a</b> Lobbying non-taxable amount . . . . .					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)) . . . . .					
<b>c</b> Total lobbying expenditures . . . . .					
<b>d</b> Grassroots nontaxable amount . . . . .					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) . . . . .					
<b>f</b> Grassroots lobbying expenditures . . . . .					

BAA

Schedule C (Form 990 or 990-EZ) 2014

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes,' to Form 990,  
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Employer identification number

American Civil Liberties Union of Arizona

86-0205157

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.**  
Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2 a
b Total acreage restricted by conservation easements . . . . .	2 b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1 . . . . . ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1 . . . . . ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		8,229.	7,696.	533.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				533.

BAA

Schedule D (Form 990) 2014

**Part VII Investments – Other Securities.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments – Program Related.**

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) . . . . .		
(2) . . . . .		
(3) . . . . .		
(4) . . . . .		
(5) . . . . .		
(6) . . . . .		
(7) . . . . .		
(8) . . . . .		
(9) . . . . .		
(10) . . . . .		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . ▶		

**Part IX Other Assets.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) . . . . .	
(2) . . . . .	
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
(10) . . . . .	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) . . . . . ▶	

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes . . . . .	
(2) Due to American Civil Liberties Union, Inc. and ACLU Foundation, Inc. . . . .	33,611.
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
(10) . . . . .	
(11) . . . . .	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . ▶	33,611.

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



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	312,138.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments . . . . .	2 a		
	b Donated services and use of facilities . . . . .	2 b	496.	
	c Recoveries of prior year grants . . . . .	2 c		
	d Other (Describe in Part XIII.) . . . . .	2 d		
	e Add lines 2a through 2d . . . . .		<b>2 e</b>	496.
3	Subtract line 2e from line 1 . . . . .		<b>3</b>	311,642.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4 a		
	b Other (Describe in Part XIII.) . . . . .	4 b		
	c Add lines 4a and 4b . . . . .		<b>4 c</b>	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	311,642.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements. . . . .		<b>1</b>	237,609.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities . . . . .	2 a	496.	
	b Prior year adjustments . . . . .	2 b		
	c Other losses . . . . .	2 c		
	d Other (Describe in Part XIII.) . . . . .	2 d		
	e Add lines 2a through 2d . . . . .		<b>2 e</b>	496.
3	Subtract line 2e from line 1 . . . . .		<b>3</b>	237,113.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4 a		
	b Other (Describe in Part XIII.) . . . . .	4 b		
	c Add lines 4a and 4b . . . . .		<b>4 c</b>	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	237,113.

**Part XIII Supplemental Information.**

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

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

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

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

American Civil Liberties Union of Arizona

86-0205157

Pt VI, Line 11b Draft copies are distributed in advance to members of the Finance Committee

Pt VI, Line 12c The conflict of interest policy is included in the new board member orientation manual and all board members must sign a copy of the conflict of interest policy annually to affirm.

Pt VI, Line 15a The Personnel Committee of the Board of Directors shall make recommendations to the Board of Directors regarding the Executive Director's compensation with the board-approved salary range for this position. Only those members of the Personnel Committee who are free of conflicts of interest may be involved in recommendation of the Executive Director's compensation. The Personnel Committee shall consider appropriate data as to comparability prior to make its recommendation, for example the ACLU Salary Survey and teh ASU Nonprofit Compensation and Benefits Report for Maricopa and Pima County. The Personnel Committee shall document its bases for believing the proposed compensation is reasonable. The Committee shall place such data and reasons for its recommendation in the Personnel Committee Report.

Pt VI, Line 19 Audited financial statements are available for public inspection on the website, [www.acluaz.org](http://www.acluaz.org), for 5 years. Form 990s are available on the website, as well. Other governing documents and policies are available upon request.

Pt XII, Line 2c The Finance Committee is responsible for approving the annual budget and submitting it to the full Board of Directors for approval, conducting internal audits to review revenues and expenses and ensure that there are adequate internal controls, reviewing and approving the annual tax form (990) and audited financial statements and appointing, evaluating and retaining the independent auditor.

Pt VI, Line 6 There are no specific classes of members. Members of the ACLU of Arizona have the right to vote for board members.

Pt VI, Line 7a There are no specific classes of members. Members of the ACLU of Arizona have the right to vote for board members.

Pt VI, Line 18 All 990's are posted on GuideStar

**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.
- ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Department of the Treasury  
Internal Revenue Service

**Open to Public  
Inspection**

Name of the organization

American Civil Liberties Union of Arizona

Employer identification number

86-0205157

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

(1) Name, address, and EIN (if applicable) of disregarded entity	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Total income	(5) End-of-year assets	(6) Direct controlling entity
(1) ----- ----- ----- ----- -----					
(2) ----- ----- ----- ----- -----					
(3) ----- ----- ----- ----- -----					

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(1) Name, address, and EIN of related organization	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Exempt Code section	(5) Public charity status (if section 501(c)(3))	(6) Direct controlling entity	(7) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) ACLU Foundation of Arizona PO Box 17148 Phoenix, AZ 85011 23-7238580	Defend and preserve rights and freedoms AZ		501c3	509a2	n/a		X
(2) ----- ----- ----- ----- -----							
(3) ----- ----- ----- ----- -----							
(4) ----- ----- ----- ----- -----							

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
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(2) -----												
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(3) -----												
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**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) 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	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									
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(2) -----									
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(3) -----									
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**Part V Transactions With Related Organizations** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?	Yes	No
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .		X
b	Gift, grant, or capital contribution to related organization(s) . . . . .		X
c	Gift, grant, or capital contribution from related organization(s) . . . . .		X
d	Loans or loan guarantees to or for related organization(s) . . . . .		X
e	Loans or loan guarantees by related organization(s) . . . . .		X
f	Dividends from related organization(s) . . . . .		X
g	Sale of assets to related organization(s) . . . . .		X
h	Purchase of assets from related organization(s) . . . . .		X
i	Exchange of assets with related organization(s) . . . . .		X
j	Lease of facilities, equipment, or other assets to related organization(s) . . . . .		X
k	Lease of facilities, equipment, or other assets from related organization(s) . . . . .		X
l	Performance of services or membership or fundraising solicitations for related organization(s) . . . . .		X
m	Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .		X
o	Sharing of paid employees with related organization(s) . . . . .	X	
p	Reimbursement paid to related organization(s) for expenses . . . . .	X	
q	Reimbursement paid by related organization(s) for expenses . . . . .		X
r	Other transfer of cash or property to related organization(s) . . . . .		X
s	Other transfer of cash or property from related organization(s) . . . . .		X

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) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ACLU Foundation of AZ	n	93,317	Cost
(2) ACLU Foundation of AZ	o	786,781	Cost
(3) ACLU Foundation of AZ	p	99,549	Cost
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
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**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

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Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 2, Part III, Line 1 (continued)**

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Briefly describe the organization's mission:

individual rights and freedoms guaranteed to all by the United States Constitution,  
The Arizona Constitution, and the laws of the United States and Arizona.



For the ☐ calendar year 2014 or ☒ fiscal year beginning 10.4.10.1.2.0.1.4 and ending 10.3.13.1.2.0.1.5.

<b>CHECK ONE:</b> <input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended	Name <u>ACLU of Arizona</u>	Employer Identification Number (EIN) <u>86-0205157</u>
Business Telephone Number (with area code) <u>(602) 650-1854</u>	Address - number and street or PO Box <u>PO Box 17148</u> City, Town or Post Office <u>Phoenix</u>	
	State <u>AZ</u>	ZIP Code <u>85011</u>

☒ Check box if: ☐ This is a first return ☐ Name change ☐ Address change

A Date Arizona operations began: 10.9.1.2.1.9.6.8

B Nature of Arizona activities: Preserving rights and liberties

C Federal form filed: ☒ 990 ☐ 990-EZ ☐ Other (specify) \_\_\_\_\_

Include a copy of the organization's federal return.

#### NONPROFIT MEDICAL MARIJUANA DISPENSARY (NMMD) ONLY -

D ☐ NMMD Registry Identification Number: \_\_\_\_\_

E What type of entity is the dispensary?

☐ Corporation ☐ Limited Liability Company (LLC) ☐ Partnership ☐ S corporation  
☐ Sole Proprietorship

F If the dispensary is an LLC, what is the federal tax classification?

☐ Corporation ☐ Disregarded Entity ☐ Partnership ☐ S corporation

If the dispensary is an LLC, a partnership or an S corporation, include a schedule that lists the following ownership information: name, address, TIN, and ownership percentage at the end of the tax year.

G Federal form filed: ☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 1120-S ☐ Other (specify) \_\_\_\_\_

H ☐ Check this box if you included a copy of the dispensary's federal return with its Arizona Form 120S or Form 165 when it was filed; do not include a copy of the same return with this form. Otherwise, include a copy of the dispensary's federal return.

#### CHECK BOX IF return filed under extension:

☒ 82C ☒ 3-month federal

☐ 82F ☐ 6-month Arizona/federal

#### REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

☐ 88

☐ 81 PM

☐ 66 RCVD

#### Sources of Income

1 Gross sales from business activities.....	1		00
2 Less cost of goods sold or of operations: Include itemized statement.....	2		00
3 Gross profit from business activities: Subtract line 2 from line 1.....	3		00
4 Interest.....	4		00
5 Dividends.....	5		00
6 Rents and royalties.....	6		00
7 Gain or (loss) from sales of assets, excluding inventory items.....	7		00
8 Dues, assessments, etc., from members.....	8		00
9 Dues, assessments, etc., from affiliates.....	9		00
10 Contributions, gifts, grants, etc., received.....	10		00
11 Other income: Include itemized statement.....	11		00
12 Total income: Add lines 3 through 11.....	12		00

#### Administrative Expenses

13 Compensation of officers, directors, trustees, etc.....	13		00
14 Salaries and wages other than amounts included on line 2.....	14		00
15 Interest.....	15		00
16 Taxes.....	16		00
17 Rent expense.....	17		00
18 Depreciation: Include schedule.....	18		00
19 Miscellaneous expenses: Include itemized statement.....	19		00
20 Total expenses: Add lines 13 through 19.....	20		00

#### Disbursements

21 Disbursements from current income for exempt purposes from page 2, line A6.....	21		00
22 Disbursements from principal for exempt purposes from page 2, line B6.....	22		00
23 Other disbursements not itemized on Schedule A or Schedule B: Include schedule.....	23		00

#### Accumulation of Income

24 Accumulation of income in current year: Line 12 less the sum of lines 20, 21, 22, and 23.....	24		00
25 Accumulation of income at beginning of year.....	25		00
26 Accumulation of income at end of year: Add lines 24 and 25.....	26		00

#### Penalty

27 Penalty for late filing or incomplete filing. See instructions.....	27		00
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THE BUSINESS IS SUBJECT TO A PENALTY IF THIS RETURN IS FILED LATE OR IS INCOMPLETE. A.R.S. § 42-1125(K).

Name (as shown on page 1) ACLU of Arizona	EIN 86-0205157
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**SCHEDULE A Disbursements From Current Income for Exempt Purposes**

A1 Dues, assessments, etc., to affiliates .....	A1	00	
A2 Contributions, gifts, grants, etc., paid .....	A2	00	
A3 Benefit payments to or for members or their dependents:			
A3a Death, sickness, hospitalization, disability, or pension benefits .....	A3a	00	
A3b Other benefits .....	A3b	00	
A4 Dividends and other distributions to members, shareholders, or depositors .....	A4	00	
A5 Other .....	A5	00	
A6 Total: Add lines A1 through A5. Enter total here and on page 1, line 21 .....			A6 00

**SCHEDULE B Disbursements From Principal for Exempt Purposes**

B1 Dues, assessments, etc., to affiliates .....	B1	00	
B2 Contributions, gifts, grants, etc., paid .....	B2	00	
B3 Benefit payments to or for members or their dependents:			
B3a Death, sickness, hospitalization, disability, or pension benefits .....	B3a	00	
B3b Other benefits .....	B3b	00	
B4 Dividends and other distributions to members, shareholders, or depositors .....	B4	00	
B5 Other .....	B5	00	
B6 Total: Add lines B1 through B5. Enter total here and on page 1, line 22 .....			B6 00

**SCHEDULE C Balance Sheet**

NOTE: Amounts used in included schedules and in this column should be end of year amounts.

Assets		(a) Beginning of Year	(b) End of Year	
C1 Cash .....		00	C1	00
C2a Accounts receivable .....	C2a 00			
C2b Less allowance for doubtful accounts .....	C2b 00			
C2c Line C2a less line C2b. Enter difference in column (b) .....		00	C2c	00
C3a Other notes and loans receivable: Include schedule .....	C3a 00			
C3b Less allowance for doubtful accounts .....	C3b 00			
C3c Line C3a less line C3b. Enter difference in column (b) .....		00	C3c	00
C4 Inventories .....		00	C4	00
C5 Investments (securities): Include schedule .....		00	C5	00
C6 Investments (other): Include schedule .....		00	C6	00
C7a Land, buildings, and equipment; basis: .....	C7a 00			
C7b Less accumulated depreciation: Include schedule .....	C7b 00			
C7c Line C7a less line C7b. Enter difference in column (b) .....		00	C7c	00
C8 Other assets (describe): .....		00	C8	00
C9 Total assets: Add lines C1 through C8 .....		00	C9	00
Liabilities				
C10 Accounts payable and accrued expenses .....		00	C10	00
C11 Mortgages and other notes payable: Include schedule .....		00	C11	00
C12 Other liabilities (describe): .....		00	C12	00
C13 Total liabilities: Add lines C10 through C12 .....		00	C13	00
Net Assets				
C14 Capital stock or trust principal .....		00	C14	00
C15 Paid-in or capital surplus .....		00	C15	00
C16 Retained earnings or accumulated income .....		00	C16	00
C17 Total net assets: Add lines C14 through C16 .....		00	C17	00
C18 Total liabilities and net assets: Add lines C13 and C17 .....		00	C18	00

PLEASE BE SURE TO SIGN THE RETURN ON PAGE 3.

Name (as shown on page 1)	EIN
ACLU of Arizona	86-0205157

**Declaration**

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.

Please

Sign

Here

*[Signature]* *2-10-16* *President*  
OFFICER'S SIGNATURE DATE TITLE

Paid

Preparer's

Use

Only

*[Signature]* *1/21/16* *P01502505*  
PAID PREPARER'S SIGNATURE DATE PAID PREPARER'S PTIN  
*Lumbard & Associates, PLLC* *72-1548114*  
FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED) FIRM'S ☒ EIN OR ☐ SSN  
*4143 North 12th Street, Suite 100* *(602) 274-9966*  
FIRM'S STREET ADDRESS FIRM'S TELEPHONE NUMBER  
*Phoenix* *AZ* *85014*  
CITY STATE ZIP CODE

Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153

See Attached Form 990