

## Return of Organization Exempt From Income Tax

Form 990

Department of the Treasury  
Internal Revenue ServiceUnder 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](http://www.irs.gov/Form990) for instructions and the latest information.

2024

Open to Public  
Inspection

A For the 2024 calendar year, or tax year beginning APR 1, 2024 and ending MAR 31, 2025

B Check if applicable:		C Name of organization AMERICAN CIVIL LIBERTIES UNION FUND OF MICHIGAN		D Employer identification number 23-7243421	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Doing business as Number and street (or P.O. box if mail is not delivered to street address) 2966 WOODWARD AVENUE		Room/suite	
		City or town, state or province, country, and ZIP or foreign postal code DETROIT, MI 48201-3035			
		F Name and address of principal officer: LOREN KHOGALI SAME AS C ABOVE			
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		E Telephone number 313-578-6800		G Gross receipts \$ 6,034,541.	
J Website: <a href="http://WWW.ACOLUMICH.ORG">WWW.ACOLUMICH.ORG</a>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1971		M State of legal domicile: MI	

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PRESERVE, PROTECT, DEFEND, AND ADVANCE CIVIL LIBERTIES AND CIVIL RIGHTS.			
	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	17	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17	
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	30	
	6 Total number of volunteers (estimate if necessary)	6	125	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	3,613,958.	5,093,333.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	781,251.	589,120.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	268,587.	347,986.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,918.	4,102.	
		4,672,714.	6,034,541.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,225,633.	3,428,180.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b Total fundraising expenses (Part IX, column (D), line 25)	461,719.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,068,618.	2,001,865.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,294,251.	5,430,045.	
19 Revenue less expenses. Subtract line 18 from line 12	378,463.	604,496.		
Net Assets or Fund Balances	Beginning of Current Year	End of Year		
	20 Total assets (Part X, line 16)	11,286,647.	13,074,580.	
	21 Total liabilities (Part X, line 26)	1,677,723.	2,315,254.	
	22 Net assets or fund balances. Subtract line 21 from line 20	9,608,924.	10,759,326.	

## 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 LOREN KHOGALI, EXECUTIVE DIRECTOR		Date	
	Type or print name and title			
Paid	Preparer's name SHELBY NETZ	Preparer's signature SHELBY NETZ	Date 01/15/26	Check <input type="checkbox"/> if self-employed PTIN P01405265
	Firm's name BAKER TILLY ADVISORY GROUP, LP			Firm's EIN 39-0859910
Preparer Use Only	Firm's address 790 N. WATER ST., SUITE 2000 MILWAUKEE, WI 53202			Phone no. 414.777.5500

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:

TO PRESERVE, PROTECT, DEFEND, AND ADVANCE CIVIL LIBERTIES AND CIVIL  
RIGHTS.

**2** Did the organization undertake any significant program services during the year which were not listed on the

prior Form 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 \$ 1,799,121. including grants of \$ 0. ) (Revenue \$ 589,120. )

THE ORGANIZATION UNDERTOOK LITIGATION WHEN DOING SO WAS THE MOST  
EFFECTIVE WAY TO ADVANCE A CIVIL LIBERTIES CONCERN. LAWSUITS FILED SET  
LEGAL PRECEDENTS AND AFFECTED THE POLICIES AND ACTIONS OF PUBLIC  
OFFICIALS. THE ORGANIZATION PROVIDED DIRECT LEGAL REPRESENTATION, AND  
FILED BRIEFS ADDRESSING CIVIL LIBERTIES ISSUES IN CASES INITIATED BY  
OTHERS, ALL ON A PRO BONO BASIS. DURING THE 2024-2025 FISCAL YEAR,  
ATTORNEY FEES WERE VALUED AT \$95 TO \$1,347 PER HOUR. THE AVERAGE HOURLY  
RATE WAS APPROXIMATELY \$868. VOLUNTEER ATTORNEYS WORKED ON AMERICAN  
CIVIL LIBERTIES UNION MATTERS AND PROVIDED 7,450 HOURS OF SERVICE AT A  
VALUE OF \$6,463,351.

**4b** (Code: \_\_\_\_\_) (Expenses \$ 2,209,180. including grants of \$ 0. ) (Revenue \$ 0. )

THE ORGANIZATION'S COMMUNICATIONS AND OUTREACH INITIATIVES PROVIDED  
DIGITAL CONTENT, VIDEOS, PUBLICATIONS, AND "KNOW YOUR RIGHTS" MATERIALS  
ON SUCH ISSUES AS VOTING RIGHTS, REPRODUCTIVE FREEDOM, IMMIGRANT  
RIGHTS, CRIMINAL LEGAL REFORM, LGBTQ+ RIGHTS, AND FREE SPEECH, AS WELL  
AS A NEWSLETTER-TYPE MAILER THAT IS TYPICALLY ISSUED TWO TO THREE TIMES  
PER YEAR. THE ORGANIZATION ALSO PROVIDES SPEAKERS IN A VARIETY OF  
VENUES, MAINTAINS A WEBSITE AND SOCIAL MEDIA PRESENCE, PUBLISHES A  
BLOG, AND STRATEGICALLY ENGAGES PRESS IN ALL FORMS OF MAJOR MEDIA.

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_ ) (Revenue \$ \_\_\_\_\_ )

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

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

**4e** Total program service expenses 4,008,301.

Form 990 (2024)

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	4 X	
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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," 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 "Yes," complete Schedule D, Part III</i> .....	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? <i>If "Yes," complete Schedule D, Part IV</i> .....	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....</li> <li>b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....</li> <li>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? <i>If "Yes," complete Schedule D, Part VIII</i> .....</li> <li>d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....</li> </ul>	11a X	
11b X	11b X	
11c X	11c X	
11d X	11d X	
11e X	11e X	
11f X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	12a X	
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> <li>b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....</li> </ul>	14a X	
14b X	14b X	
15 X	15 X	
16 X	16 X	
17 X	17 X	
18 X	18 X	
19 X	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	20a X	
20b b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	20b X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	21 X	

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	1a	18
1b	b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	1b	0
1c	c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

		Yes	No
<b>2a</b>	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	30
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	2b	X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	3a	X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	3b	
<b>4a</b>	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>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	5a	X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	5b	X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	5c	
<b>6a</b>	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>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	6b	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
<b>a</b>	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? .....	7b	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	7c	X
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	7d	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year .....	7e	X
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	7f	X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	7g	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	7h	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	8	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	9a	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:	10a	
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 .....	10b	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	11a	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:	11b	
<b>a</b>	Gross income from members or shareholders .....	12a	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	12b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	13a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	13b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13c	
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? .....	14a	X
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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 .....	14b	
<b>c</b>	Enter the amount of reserves on hand .....	15	X
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? .....	16	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	17	
<b>15</b>	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? .....		
If "Yes," see the instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....		
If "Yes," complete Form 4720, Schedule O.			
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....		
If "Yes," complete Form 6069.			

**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 on 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
1a	Enter the number of voting members of the governing body at the end of the tax year .....	1a	17
	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.		
b	Enter the number of voting members included on line 1a, above, who are independent .....	1b	17
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? .....		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....		X
6	Did the organization have members or stockholders? .....		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? .....	8a	X
b	Each committee with authority to act on behalf of the governing body? .....	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....		X

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates? .....	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	11a	X
b	Describe on 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	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....	12c	X
13	Did the organization have a written whistleblower policy? .....	13	X
14	Did the organization have a written document retention and destruction policy? .....	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official .....	15a	X
b	Other officers or key employees of the organization .....	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....	16b	

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	MI
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	
	<input checked="" type="checkbox"/> Own website	<input type="checkbox"/> Another's website
	<input type="checkbox"/> Upon request	<input type="checkbox"/> 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	
	WILLIAM GREENE - 313-578-6800	
	2966 WOODWARD AVENUE, DETROIT, MI 48201-3035	

**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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the instructions for the order in which to list the persons above.

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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) LOREN KHOGALI EXECUTIVE DIRECTOR	30.00	X					201,050.	0.	11,941.
	10.00								
(2) WILLIAM GREENE CHIEF OPERATING OFFICER	38.00	X					149,954.	0.	18,444.
	2.00								
(3) DANIEL KOROBKIN LEGAL DIRECTOR	38.00				X		148,216.	0.	5,954.
	2.00								
(4) ANN MULLEN COMMUNICATIONS DIRECTOR	30.00				X		122,669.	0.	7,960.
	10.00								
(5) MIRIAM AUKERMAN SENIOR STAFF ATTORNEY	38.00				X		120,232.	0.	7,456.
	2.00								
(6) MERISSA KOVACH POLITICAL DIRECTOR	2.00				X		0.	121,469.	5,292.
	38.00								
(7) JAY KAPLAN LGBTQ+ STAFF ATTORNEY	38.00	X			X		106,881.	0.	12,382.
	2.00								
(8) NATHAN TRIPLETT PRESIDENT	0.50	X	X				0.	0.	0.
	0.50								
(9) JOE MALCOUN VICE PRESIDENT	0.50	X	X				0.	0.	0.
	0.50								
(10) KATE PEW WOLTERS VICE PRESIDENT	0.50	X	X				0.	0.	0.
	0.50								
(11) MELISSA CRAGG TREASURER	0.50	X	X				0.	0.	0.
	0.50								
(12) MICHAEL NAUGHTON SECRETARY	0.50	X	X				0.	0.	0.
	0.50								
(13) DERRELL SLAUGHTER NATIONAL BOARD REPRESENTATIVE	0.50	X	X				0.	0.	0.
	0.50								
(14) KATHERINE HUMPHREY AFFILIATE EQUITY OFFICER	0.50	X	X				0.	0.	0.
	0.50								
(15) CARMEN GARCIA DIRECTOR	0.50	X					0.	0.	0.
	0.50								
(16) DAVE GARCIA DIRECTOR	0.50	X					0.	0.	0.
	0.50								
(17) DESSA COSMA DIRECTOR	0.50	X					0.	0.	0.
	0.50								

**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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) FREDA SAMPSON DIRECTOR	0.50 0.50	X					0.	0.	0.
(19) JOHN SHEA DIRECTOR	0.50 0.50	X					0.	0.	0.
(20) JOHNELL ALLEN-BEY DIRECTOR	0.50 0.50	X					0.	0.	0.
(21) MEGAN NORRIS DIRECTOR	0.50 0.50	X					0.	0.	0.
(22) MICHAEL CARTER DIRECTOR	0.50 0.50	X					0.	0.	0.
(23) RANA ELMIR DIRECTOR	0.50 0.50	X					0.	0.	0.
(24) SHELLEY PADNOS DIRECTOR	0.50 0.50	X					0.	0.	0.
<b>1b Subtotal</b>							<b>849,002.</b>	<b>121,469.</b>	<b>69,429.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>							<b>0.</b>	<b>0.</b>	<b>0.</b>
<b>d Total (add lines 1b and 1c)</b>							<b>849,002.</b>	<b>121,469.</b>	<b>69,429.</b>

**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

12

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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
CHANGE MEDIA GROUP PO BOX 776850, CHICAGO, IL 60677-6850	PAID MEDIA	825,925.
OUT OF THE BOX SOLUTIONS, 313 E HUDSON AVE, STE M111, ROYAL OAK, MI 48067	IT CONTRACTING AND HOSTING	197,348.
EMMA WHITE RESEARCH, LLC, 2723 SOUTH STATE ST., STE. 150, ANN ARBOR, MI 48104	FOCUS GROUPS AND MESSAGING RESEARCH	139,000.

**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

3

Form 990 (2024)

**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>	<b>1 a</b> Federated campaigns .....	<b>1a</b>											
	<b>b</b> Membership dues .....	<b>1b</b>											
	<b>c</b> Fundraising events .....	<b>1c</b>											
	<b>d</b> Related organizations .....	<b>1d</b>											
	<b>e</b> Government grants (contributions) .....	<b>1e</b>											
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b> 5,093,333.											
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b> \$ 889,018.											
	<b>h Total.</b> Add lines 1a-1f .....		5,093,333.										
<b>Program Service Revenue</b>	<b>2 a</b> ATTORNEY FEE AWARDS .....	<b>Business Code</b> 541100	589,120.	589,120.									
	<b>b</b>												
	<b>c</b>												
	<b>d</b>												
	<b>e</b>												
	<b>f</b> All other program service revenue .....												
	<b>g Total.</b> Add lines 2a-2f .....		589,120.										
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		336,789.		336,789.								
	<b>4</b> Income from investment of tax-exempt bond proceeds .....												
	<b>5</b> Royalties .....												
	<b>6 a</b> Gross rents .....	<table border="1"><tr><td>(i) Real</td><td>(ii) Personal</td></tr><tr><td><b>6a</b> 1,200.</td><td></td></tr><tr><td><b>6b</b> 0.</td><td></td></tr><tr><td><b>6c</b> 1,200.</td><td></td></tr></table>	(i) Real	(ii) Personal	<b>6a</b> 1,200.		<b>6b</b> 0.		<b>6c</b> 1,200.				
(i) Real	(ii) Personal												
<b>6a</b> 1,200.													
<b>6b</b> 0.													
<b>6c</b> 1,200.													
	<b>b</b> Less: rental expenses .....												
	<b>c</b> Rental income or (loss) .....												
	<b>d</b> Net rental income or (loss) .....		1,200.		1,200.								
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<table border="1"><tr><td>(i) Securities</td><td>(ii) Other</td></tr><tr><td><b>7a</b> 11,197.</td><td></td></tr><tr><td><b>7b</b> 0.</td><td></td></tr><tr><td><b>7c</b> 11,197.</td><td></td></tr></table>	(i) Securities	(ii) Other	<b>7a</b> 11,197.		<b>7b</b> 0.		<b>7c</b> 11,197.				
(i) Securities	(ii) Other												
<b>7a</b> 11,197.													
<b>7b</b> 0.													
<b>7c</b> 11,197.													
	<b>b</b> Less: cost or other basis and sales expenses .....												
	<b>c</b> Gain or (loss) .....												
	<b>d</b> Net gain or (loss) .....		11,197.		11,197.								
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<table border="1"><tr><td><b>8a</b></td><td></td></tr><tr><td><b>8b</b></td><td></td></tr></table>	<b>8a</b>		<b>8b</b>								
<b>8a</b>													
<b>8b</b>													
	<b>b</b> Less: direct expenses .....												
	<b>c</b> Net income or (loss) from fundraising events .....												
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<table border="1"><tr><td><b>9a</b></td><td></td></tr><tr><td><b>9b</b></td><td></td></tr></table>	<b>9a</b>		<b>9b</b>								
<b>9a</b>													
<b>9b</b>													
	<b>b</b> Less: direct expenses .....												
	<b>c</b> Net income or (loss) from gaming activities .....												
	<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<table border="1"><tr><td><b>10a</b></td><td></td></tr><tr><td><b>10b</b></td><td></td></tr></table>	<b>10a</b>		<b>10b</b>								
<b>10a</b>													
<b>10b</b>													
	<b>b</b> Less: cost of goods sold .....												
	<b>c</b> Net income or (loss) from sales of inventory .....												
<b>Miscellaneous Revenue</b>	<b>11 a</b> MISCELLANEOUS INCOME .....	<b>Business Code</b> 900099	2,902.		2,902.								
	<b>b</b>												
	<b>c</b>												
	<b>d</b> All other revenue .....												
	<b>e Total.</b> Add lines 11a-11d .....		2,902.										
	<b>12 Total revenue.</b> See instructions .....		6,034,541.	589,120.	0.								
					352,088.								

**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  X

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 .....	381,389.	258,335.	82,612.	40,442.
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 .....	2,549,329.	1,726,796.	552,203.	270,330.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	159,551.	108,072.	34,560.	16,919.
9 Other employee benefits .....	130,168.	88,170.	28,195.	13,803.
10 Payroll taxes .....	207,743.	140,715.	44,999.	22,029.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....				
c Accounting .....	61,412.		61,412.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....				
f Investment management fees .....	10,755.		10,755.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) .....	1,036,637.	999,284.	11,957.	25,396.
12 Advertising and promotion .....				
13 Office expenses .....	141,126.	89,563.	39,000.	12,563.
14 Information technology .....	260,670.	189,576.	42,309.	28,785.
15 Royalties .....				
16 Occupancy .....	99,730.	73,105.	16,422.	10,203.
17 Travel .....	27,802.	20,380.	4,578.	2,844.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	74,645.	54,717.	12,291.	7,637.
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	62,151.	45,559.	10,234.	6,358.
23 Insurance .....	17,018.	12,475.	2,802.	1,741.
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 PUBLICATIONS .....	144,568.	142,696.		1,872.
b PROGRAM ACTIVITIES .....	64,378.	58,858.	4,723.	797.
c BAD DEBT EXPENSE .....	973.		973.	
d .....				
e All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	5,430,045.	4,008,301.	960,025.	461,719.
<b>26 Joint costs.</b> 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
Assets	1 Cash - non-interest-bearing .....	548,832.	1	257,822.
	2 Savings and temporary cash investments .....	5,475,188.	2	6,519,299.
	3 Pledges and grants receivable, net .....	1,119,506.	3	2,041,952.
	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	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	45,239.	9	77,985.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a	1,730,923.	
	b Less: accumulated depreciation .....	10b	808,018.	989,145.
			10c	922,905.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....	3,100,394.	12	3,212,534.
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	8,343.	15	42,083.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	11,286,647.	16	13,074,580.
Liabilities	17 Accounts payable and accrued expenses .....	1,060,071.	17	1,985,491.
	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 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 .....		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 .....	617,652.	25	329,763.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,677,723.	26	2,315,254.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions .....	7,352,407.	27	9,593,789.
	28 Net assets with donor restrictions .....	2,256,517.	28	1,165,537.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	32 Total net assets or fund balances .....	9,608,924.	32	10,759,326.
	<b>33 Total liabilities and net assets/fund balances</b> .....	11,286,647.	33	13,074,580.

Form 990 (2024)

**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	6,034,541.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	5,430,045.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	604,496.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	9,608,924.
5 Net unrealized gains (losses) on investments .....	5	195,458.
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	350,448.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	10,759,326.

**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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a	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		
2b Were the organization's financial statements audited by an independent accountant? .....	2b	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		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....	2c	x
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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....	3a	x
3b 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 .....	3b	

Form 990 (2024)

**SCHEDULE A**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

Open to Public  
Inspection

Name of the organization	AMERICAN CIVIL LIBERTIES UNION FUND OF MICHIGAN	Employer identification number
		23-7243421

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	7,985,188.	4,245,317.	2,779,224.	3,613,958.	5,093,333.	23,717,020.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....	7,985,188.	4,245,317.	2,779,224.	3,613,958.	5,093,333.	23,717,020.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						2,716,971.
<b>6 Public support.</b> Subtract line 5 from line 4.						21,000,049.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4 .....	7,985,188.	4,245,317.	2,779,224.	3,613,958.	5,093,333.	23,717,020.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	62,024.	62,677.	180,972.	287,578.	337,989.	931,240.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	5,686.	8,966.	7,727.	7,718.	2,902.	32,999.
<b>11 Total support.</b> Add lines 7 through 10						24,681,259.
<b>12 Gross receipts from related activities, etc. (see instructions)</b> .....					12	3,278,811.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	14	85.08	%
15 Public support percentage from 2023 Schedule A, Part II, line 14 .....	15	80.11	%
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
<input checked="" type="checkbox"/>			
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			
<input type="checkbox"/>			

Schedule A (Form 990) 2024

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17 .....	18	%

**19a 33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations (continued)**

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a  The organization satisfied the Activities Test. Complete line 2 below.
- b  The organization is the parent of each of its supported organizations. Complete line 3 below.
- c  The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

Schedule A (Form 990) 2024

23-7243421

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2024

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f <b>Total</b> of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

## Part VI

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

---

**OTHER REVENUE**

2020 AMOUNT: \$ 5,686.

2021 AMOUNT: \$ 8,966.

2022 AMOUNT: \$ 7,727.

2023 AMOUNT: \$ 7,718.

2024 AMOUNT: \$ 2,902.

**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

Employer identification number

23-7243421

Organization type (check one):

**Filers of:**

Form 990 or 990-EZ

 501(c)( 3 ) (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), 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 (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

Employer identification number

23-7243421

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 810,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
2		\$ 488,721.	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
3		\$ 300,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
4		\$ 300,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
5		\$ 230,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
6		\$ 201,737.	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

Employer identification number

23-7243421

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 102,842.	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

**Employer identification number**

23-7243421

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	6,000 SHARES OF KELLANOVA STOCK	\$ 488,721.	01/09/25
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	443 SHARES OF BERKSHIRE HATHAWAY INC STOCK	\$ 201,737.	10/09/24
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	1,480 SHARES OF WALMART STOCK	\$ 102,842.	07/05/24
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Name of organization

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

Employer identification number

23-7243421

**Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

Department of the Treasury  
Internal Revenue Service

## 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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

**Name of the organization** AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

**Employer identification number**  
23-7243421

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

	<b>(a) Donor advised funds</b>	<b>(b) Funds and other accounts</b>		
<b>1</b> Total number at end of year .....				
<b>2</b> Aggregate value of contributions to (during year) .....				
<b>3</b> Aggregate value of grants from (during year) .....				
<b>4</b> Aggregate value at end of year .....				
<b>5</b> 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
<b>6</b> 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" on Form 990, Part IV, line 7.

<p><b>1</b> Purpose(s) of conservation easements held by the organization (check all that apply).</p> <p><input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area</p> <p><input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure</p> <p><input type="checkbox"/> Preservation of open space</p>								
<p><b>2</b> 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.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%; vertical-align: top;"> <p><b>a</b> Total number of conservation easements .....</p> <p><b>b</b> Total acreage restricted by conservation easements .....</p> <p><b>c</b> Number of conservation easements on a certified historic structure included on line 2a .....</p> <p><b>d</b> Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....</p> </td> <td style="width: 20%; vertical-align: top; text-align: center;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc; text-align: left; padding: 2px;">Held at the End of the Tax Year</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">2a</td> </tr> <tr> <td style="padding: 2px;">2b</td> </tr> <tr> <td style="padding: 2px;">2c</td> </tr> <tr> <td style="padding: 2px;">2d</td> </tr> </tbody> </table> </td> </tr> </table>		<p><b>a</b> Total number of conservation easements .....</p> <p><b>b</b> Total acreage restricted by conservation easements .....</p> <p><b>c</b> Number of conservation easements on a certified historic structure included on line 2a .....</p> <p><b>d</b> Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc; text-align: left; padding: 2px;">Held at the End of the Tax Year</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">2a</td> </tr> <tr> <td style="padding: 2px;">2b</td> </tr> <tr> <td style="padding: 2px;">2c</td> </tr> <tr> <td style="padding: 2px;">2d</td> </tr> </tbody> </table>	Held at the End of the Tax Year	2a	2b	2c	2d
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Held at the End of the Tax Year								
2a								
2b								
2c								
2d								
<p><b>3</b> Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....</p>								
<p><b>4</b> Number of states where property subject to conservation easement is located .....</p>								
<p><b>5</b> Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....</p>								
<p><b>6</b> Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....</p>								
<p><b>7</b> Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....</p>								
<p><b>8</b> Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....</p>								
<p><b>9</b> 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</p>								

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or 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 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 FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

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

(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 FASB ASC 958 relating to these items:

**a** Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

IHA 432051 01-03-25

**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 make 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 program  
 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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a 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
1c	
1d	
1e	
1f	

c Beginning balance .....

d Additions during the year .....

e Distributions during the year .....

f Ending balance .....

2a 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....	3,100,394.	2,855,866.	3,116,604.	3,243,608.	2,592,997.
b Contributions .....					77,205.
c Net investment earnings, gains, and losses .....	281,582.	368,681.	-207,937.	97,006.	954,523.
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....	158,686.	116,688.	52,801.	224,010.	381,117.
f Administrative expenses .....	10,755.	7,465.			
g End of year balance .....	3,212,535.	3,100,394.	2,855,866.	3,116,604.	3,243,608.

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

a Board designated or quasi-endowment 100 %  
 b Permanent endowment .0000 %  
 c Term endowment .0000 %

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

3a 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)	X	
3a(ii)	X	
3b		

b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....		114,000.		114,000.
b Buildings .....		1,384,362.	590,236.	794,126.
c Leasehold improvements .....				
d Equipment .....		232,561.	217,782.	14,779.
e Other .....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				922,905.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on 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) POOLED INVESTMENTS HELD BY NATIONAL		
(B) ORGANIZATION	3,212,534.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))</b>	<b>3,212,534.</b>	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) UNFUNDED PENSION OBLIGATION	289,991.
(3) OPERATING LEASE LIABILITIES	39,772.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))</b>	<b>329,763.</b>

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 FASB 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" on Form 990, Part IV, line 12a.

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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

**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.

**PART V, LINE 4:**

THE INCOME EARNED FROM BOARD-DESIGNATED (QUASI-ENDOWMENT) FUNDS ARE  
INTENDED TO BE USED FOR GENERAL OPERATIONS.

**PART X, LINE 2:**

THE FUND HAS BEEN CLASSIFIED BY THE IRS AS AN ORGANIZATION EXEMPT FROM  
FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE IRC AND HAS ALSO BEEN  
CLASSIFIED BY THE IRS AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION.  
THE ORGANIZATIONS' MANAGEMENT IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS  
OR UNRECOGNIZED TAX BENEFITS AS OF MARCH 31, 2025.



**SCHEDULE J**  
**(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**Name of the organization **AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN** Employer identification number **23-7243421****Part I Questions Regarding Compensation****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.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....**3** 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.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment? .....**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization? .....**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization? .....**b** Any related organization? .....

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

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

### Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No. 1545-0047

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2024**

Open to Public  
Inspection

Name of the organization **AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN** Employer identification number **23-7243421**

**Part I Types of Property**

	<b>(a)</b> Check if applicable	<b>(b)</b> Number of contributions or items contributed	<b>(c)</b> Noncash contribution amounts reported on Form 990, Part VIII, line 1g	<b>(d)</b> Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	15	889,018	FMV
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ( _____ )				
26 Other ( _____ )				
27 Other ( _____ )				
28 Other ( _____ )				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement .....	29			0

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a	X	
31	X	
32a	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2024

## Part II

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

---

SCHEDULE M, PART I, COLUMN (B):

---

COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization	AMERICAN CIVIL LIBERTIES UNION FUND OF MICHIGAN	Employer identification number 23-7243421
--------------------------	--	--

**FORM 990, PART VI, SECTION A, LINE 1A:**

AN EXECUTIVE COMMITTEE CONSISTING OF THE OFFICERS OF THE BOARD SHALL HAVE FULL AUTHORITY TO TAKE ANY AND ALL ACTIONS ON BEHALF OF THE BOARD, EXCEPT AS LIMITED BY POLICIES OF THE BOARD, SUBJECT TO RATIFICATION BY THE BOARD AT ITS NEXT MEETING.

**FORM 990, PART VI, SECTION B, LINE 11B:**

FORM 990 IS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM ("THE FIRM") WITH SUPPORT OF ORGANIZATION STAFF. THE ORGANIZATION'S TREASURER AND STAFF REVIEW THE 990 UPON COMPLETION AND WORK WITH THE FIRM ON ANY QUESTIONS OR COMMENTS. AFTER REVIEW/CHANGES, THE TREASURER PRESENTS FORM 990 TO THE BOARD OF DIRECTORS' BUDGET AND AUDIT COMMITTEE. UPON A FAVORABLE RECOMMENDATION, THE BUDGET AND AUDIT COMMITTEE SUBMITS THE RETURN TO THE FULL BOARD OF DIRECTORS FOR A VOTE. ONCE APPROVED, THE FIRM FILES FORM 990 TO THE INTERNAL REVENUE SERVICE ON THE ORGANIZATION'S BEHALF.

**FORM 990, PART VI, SECTION B, LINE 12C:**

CONFLICTS OF INTEREST ARE SELF-REPORTED BY OFFICERS, DIRECTORS, AND KEY EMPLOYEES AS NEEDED.

**FORM 990, PART VI, SECTION B, LINE 15:**

IN HIRING THE CURRENT EXECUTIVE DIRECTOR, AN EXECUTIVE SEARCH FIRM AND A BOARD EXECUTIVE SEARCH COMMITTEE RESEARCHED DATA OF COMPARABLE EXECUTIVES, INCLUDING EXECUTIVES FROM SIMILARLY SIZED AMERICAN CIVIL LIBERTIES UNION AFFILIATES, AND CAME TO CONSENSUS AS A GROUP REGARDING COMPENSATION. A SEARCH FIRM AND COMMITTEE ARE CURRENTLY WORKING TO HIRE AND DETERMINE COMPENSATION FOR A NEW LEGAL DIRECTOR.

THE ORGANIZATION UNDERGOES A SIMILAR PROCESS FOR OTHER OFFICER POSITIONS AND KEY EMPLOYEES. THE ORGANIZATION, TO ENSURE PAY EQUITY, DOES AN ASSESSMENT OF EMPLOYEE PAY, PAY STRUCTURE, AND RELATED ITEMS IN COMPARISON TO REGIONAL ORGANIZATIONS THAT ARE SIMILAR IN SIZE (BUDGET AND FTE'S) AND MISSION TO DETERMINE PAY GRADES AND SALARIES. THIS IS DONE BY AN INDEPENDENT CONSULTANT EVERY TWO YEARS AND APPLIES TO ALL EMPLOYEES.

THE COMPENSATION DECISIONS WERE DOCUMENTED IN PERSONNEL FILES.

**FORM 990, PART VI, SECTION C, LINE 19:**

THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS AND FORM 990 RETURNS ARE MADE AVAILABLE VIA THE ORGANIZATION'S WEBSITE. THE ORGANIZATION PROVIDES THE TWO MOST CURRENT YEARS OF THESE DOCUMENTS. THE ORGANIZATION ALSO PROVIDES THE DOCUMENTS TO FOUNDATIONS WHO WE ARE APPEALING TO FOR FUNDING. REQUESTS FOR ACCESS TO OTHER DOCUMENTS THAT BY LAW ARE OPEN TO PUBLIC ACCESS MAY BE MADE BY APPLICATION TO THE ORGANIZATION.

**FORM 990, PART IX, LINE 11G, OTHER FEES:**

OTHER SERVICES:

PROGRAM SERVICE EXPENSES	58,956.
MANAGEMENT AND GENERAL EXPENSES	11,957.
FUNDRAISING EXPENSES	25,396.
TOTAL EXPENSES	96,309.

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

LHA 432211 01-15-25

Schedule O (Form 990) (Rev. 12-2024)

Name of the organization AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

**Employer identification number**  
23-7243421

**PROGRAM CONTRACT SERVICES:**

**PROGRAM SERVICE EXPENSES** 940,328.

**TOTAL EXPENSES** 940,328.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,036,637.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

INTRA-ORGANIZATION SUPPORT 31,129.

**NONPERIODIC PENSION PROVISION** 319, 319.

**TOTAL TO FORM 990, PART XI, LINE 9** **350,448.**

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Name of the organization

AMERICAN CIVIL LIBERTIES UNION FUND  
OF MICHIGAN

**Employer identification number**  
23-7243421

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

**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.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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Schedule R (Form 990) (Rev. 1-2025)

**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.

**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.

**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?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

**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) AMERICAN CIVIL LIBERTIES UNION OF MICHIGAN	o	121,072.	COST OF SHARED RESOURCES
(2)			
(3)			
(4)			
(5)			
(6)			

AMERICAN CIVIL LIBERTIES UNION FUND

**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.

## Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

Type or Print	Name of exempt organization, employer, or other filer, see instructions. <b>AMERICAN CIVIL LIBERTIES UNION FUND OF MICHIGAN</b>	Taxpayer identification number (TIN) <b>23-7243421</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>2966 WOODWARD AVENUE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>DETROIT, MI 48201-3035</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name .....  
Plan Number .....  
Plan Year Ending (MM/DD/YYYY) .....

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**The books are in the care of **WILLIAM GREENE**

2966 WOODWARD AVENUE - DETROIT, MI 48201-3035

Telephone No. **313-578-6800** ..... Fax No. .....

• If the organization does not have an office or place of business in the United States, check this box .....   
 • If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) ..... If this is for the whole group, check this box .....  . If it is for part of the group, check this box ...  and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **FEBRUARY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 ..... or  
 tax year beginning **APR 1**, 20 **24**, and ending **MAR 31**, 20 **25**

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)